BENGAL SECRETARIAT LIBRARY

CODE OF INSTRUCTIONS

FOR

THE CONDUCT OF OFFICE BUSINESS AND FOR THE REGULATION OF ACCOUNTS

IN

THE FOREST DEPARTMENT:

WITH

PRESCRIBED AND SUGGESTED FORMS.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING.
1877.

NOTE

CERTAIN matters affecting Pensions, Leave, and Acting Allowances are, for convenience, included in this Code. In case of any doubt or supposed conflict between this Code and those relating to the above subjects published by the Government of India in the Financial Department, the latter must be considered as authoritative, and for purposes of audit will alone be quoted or referred to.

RESOLUTION OF THE GOVERNMENT OF INDIA IN THE DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE, Nos. $\frac{11}{328\text{-}342}$, DATED 26TH FEBRUARY 1877.

A CODE of instructions for the conduct of office business and for the regulation of accounts in the Forest Department has been prepared and approved by the Government of India, and His Excellency the Governor General in Council is pleased to direct that it be circulated to all local Governments and Administrations, and that its provisions shall have effect from 1st April 1877.

2. Special attention is directed to the prefatory note on the subject of pensions, leave, and acting allowances.

3. Of the forms appended to the Forest Department Code, those "Prescribed" will be procured on indent from the Superintendent of Government Printing, Calcutta; but local Governments and Administrations will arrange for the supply of "Suggested" forms to their officers.

ORDER.—Ordered, that copies of this Resolution and of the Forest Department Code be forwarded to the local Governments and Administrations noted in the margin, and to the Superintendent of Forest Surveys, for information and guidance, and to the Governments of Madras and Bombay for information.

Bengal.	British Burma.
North-Western Provinces.	Mysore and Coorg.
Punjab.	Ajmere.
Oudh.	Assam.
Central Provinces.	Hyderabad

Also, that copies be forwarded to the Financial Department and to the Comptroller-General.

(True Extract.)

G. H. M. BATTEN,

Offg. Secretary to the Govt. of India.

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BENGAL SECRETARIAT

THE

FOREST DEPARTMENT CODE.

CHAPTER I.

ORGANIZATION OF THE FOREST DEPARTMENT.

Section I.—General.

Extent of application of Code.

1. The rules contained in this Code are applicable to the Forest Department in all the provinces under the control of the Government of India, but not in the Presidencies of Madras and Bombay.

Definition of the term "local Government."

2. The immediate control of the forest administration and of all forest business in the provinces under the Government of India, is vested in the chief civil authority of each province. The term "local Government" will be used in this Code to denote the Lieutenant-Governors of Bengal, the North-Western Provinces, and the Punjab, the Chief Commissioners of Oudh, the Central Provinces, British Burma, Mysore and Coorg, Ajmere, Assam, and the Andaman and Nicobar Islands, and the Resident at Hyderabad.

Definition of the term "Conservator."

3. The chief forest officer in any province or part of a province will ordinarily be styled "Conservator." In this Code, unless expressly stated otherwise, the term "Conservator" will include the chief forest officer in every province, *viz.* :—

The Conservators of Forests.
The Commissioner of Ajmere.
The Deputy Conservators of Forests in Berar and Assam.

The provisions of this Code, which are applicable to Conservators, will also ordinarily be held to apply to the Superintendent of Forest Surveys.

Forest business of the Government of India.

4. The orders of the Government of India on forest business will be issued from the Office of the Secretary in the Department of Revenue, Agriculture and Commerce, and the correspondence of the local Governments with the Government of India will be addressed to that Office.

The forest business of the Government of India and of the local Governments will be recorded under a separate head "Forests," and the proceedings under this head when printed will be kept in separate volumes.

Forest business of local Governments.

5. The local Governments will transact their forest business in whatever branch of their Secretariat Offices they may think fit.

Staff of the Forest Department.

6. The staff of the Forest Department will be divided into—

1. The superior staff.
2. The subordinate staff.

Chapter I. **Organization of the Forest Department.**

Section I. GENERAL—*contd.*

Superior staff.

7. The officers of the superior staff of the Forest Department are divided into classes and grades as follows:—

DESIGNATION.		Monthly Pay.	
		Rs.	Rs.
INSPECTOR GENERAL OF FORESTS		1,700	to 2,000*
CONSERVATOR OF FORESTS ...	1st Class	1,600	
	2nd „	1,400	
	3rd „	1,200	
	4th „	1,000	
DEPUTY CONSERVATOR OF FORESTS	1st Grade	900	
	2nd „	700	
	3rd „	500	
ASSISTANT CONSERVATOR OF FORESTS	1st Grade	450	
	2nd „	350	
	3rd „	250	
SUB-ASSISTANT CONSERVATOR OF FORESTS		200	

Subordinate staff.

8. The officers of the subordinate staff of the Forest Department are divided into classes as follows:—

	Monthly pay from Rs.	to Rs.
Forest rangers	50	150
Foresters	15	40
Forest guards	6	12

The subordinate staff also comprises depôt, survey and office establishments.

Administrative charges.

9. Where circumstances admit of a separation of the duties of controlling, executive and protective officers, the forest staff of a province will, for administrative purposes, be divided as follows:—

I.—Controlling staff, in charge of forest divisions	Deputy Conservators, and Assistant Conservators of the 1st Grade.
II.—Executive staff, in charge of forest ranges	Assistant Conservators of the 2nd and 3rd grades, Sub-Assistant Conservators and Forest Rangers.
III.—Protective staff, in charge of beats.	Foresters and forest guards.

* Rising by annual increments of Rs. 50

Permanent establishment

10. The permanent establishment in each province will include both the superior and subordinate staff, as well as office and ministerial establishments, as far as they have been sanctioned by the Government of India.

Temporary establishments.

11. All temporary establishments require the sanction of the local Government, which must be given for a fixed period in no case to exceed twelve months. The sanction for temporary establishments lapses with the provision made in the budget grant for the work on which the temporary establishment is employed.

Temporary office establishments may be entertained with the sanction of the local Government, provided their cost can be met out of savings in the charges for permanent establishments.

Section II.—Examinations.

Compulsory languages.

12. In the different provinces under the Government of India, forest officers of and above the grade of Sub-Assistant Conservator will be required to pass an examination in a language which has been declared compulsory in their province. The following statement shows the languages held to be compulsory in each province :—

No.	Province.	Compulsory language.
1	Bengal	Bengali. Hindustani.
2	North-Western Provinces	Hindustani.
3	Punjab	Hindustani.
4	Oudh	Hindustani.
5	Central Provinces	Hindustani.
6	British Burma	Burmese.
7	Coorg	Canarese.
8	Assam	Assamese. Bengali.
9	Ajmere	Hindustani.
10	Mysore	Canarese.
11	Berar	Hindustani. Marathi.

In the case of those provinces in which two languages are entered as "compulsory," the Conservator may, with the sanction of the local Government, prescribe in which of the two languages any officer will be required to pass. In the case of natives of India, it will rest with the local Government to dispense with any examination in languages which may from time to time be prescribed for forest officers.

Optional languages.

13. Besides, and in addition to the above-mentioned "compulsory" languages, it will be optional for an officer of the Forest Department to pass in one or more of the other languages or dialects spoken in the whole or a portion of the province in which he is serving, provided that he shall first obtain the permission of the local Government, who will decide whether the language in which he proposes to pass is one the acquisition of which will be useful to him, and likely to increase his efficiency in the department.

Section II. EXAMINATIONS—*contd.*

Surveying.

14. There will be two standards in surveying, *first*, the standard of proficiency, and *second*, that of qualification.

Certificates of proficiency in surveying may be granted by the Superintendent of Forest Surveys to forest officers who have, under the orders of the Government of India, been attached for instruction to the Forest Survey Branch. Officers who have obtained this certificate in the manner prescribed, will receive an allowance of Rs. 500.

Certificates of qualification in surveying may be obtained, by candidates for appointment to the Superior Staff of the Forest Department, either from the Superintendent of Forest Surveys or from the Principal of any College of Civil Engineering in India. Candidates who cannot present themselves for examination before any of the above officers, may be examined by an officer of the Public Works Department not under the rank of an Executive Engineer, or by an officer of the Survey Department not under the rank of a Deputy Superintendent.

The examination in surveying will be as follows:—

A circuit round about one square mile of flat country to be traversed with a prismatic compass and chain, the bearings, distances, and off-sets to be recorded in a field-book, and to be plotted by the candidate on a scale not less than 4″= 1 mile. The roads, paths, streams, houses, and other topographical features to be filled in by plane-table and chain, but no hill-shading to be required.

The examiner, if he be not the Superintendent of Forest Surveys or the Principal of a Civil Engineering College, will forward the map thus completed and the field-book to the Superintendent of Forest Surveys, with a certificate that the work is *bonâ-fide* that of the candidate, and that it has been done under his supervision. The Superintendent of Forest Surveys will, if he considers these documents sufficient and satisfactory, grant the certificate of qualification.

Examination to be passed by candidates for appointment to the class of Sub-Assistant Conservator.

15. Before appointment to the class of Sub-Assistant Conservator of Forests, candidates must have complied with the rules laid down in paragraph 3 of Appendix A; but in the case of forest rangers or other subordinates, the local Government may dispense with the documents required under clauses 1, 2, 3 of that paragraph.

Examination for appointment to the class of Assistant Conservator.

16. Before appointment to the class of Assistant Conservator of Forests, an officer will be required to have obtained a certificate of *qualification* or *proficiency* in surveying in the manner prescribed in paragraph 14. In the case of officers appointed by Her Majesty's Secretary of State, the certificate of having completed their professional education under the regulations prescribed from time to time by Her Majesty's Secretary of State will be held to be equivalent to the certificate of qualification in surveying.

Examination for promotion to the 2nd grade of Assistant Conservator.

17. Before promotion from the 3rd to the 2nd grade of Assistant Conservator of Forests, an officer will be required—

1*st*—To have passed an examination in the Hindustani language by the first or lower standard laid down in Ap-

pendix B, or a similar examination in a compulsory language of the province in which he is serving.

2nd—To have obtained from the Conservator of Forests in his province a certificate of being able to read letters and accounts in the native character.

3rd—To have obtained a certificate from the Conservator of being competent to hold charge of a forest range. This certificate will be in the following form :—

"I certify that Mr. A. B., Assistant Conservator of Forests of the 3rd grade, has passed the examination in the——— language, by the first or lower standard, and is able to read letters and accounts in the———character.

"I further certify that I consider Mr. A. B. fully competent to hold charge of a forest range.

Conservator of Forests,

In the case of persons who have already served as Forest Rangers or Sub-Assistant Conservators, and are eventually promoted to the class of Assistant Conservator, this certificate will be so far modified as to state that the candidate has successfully held charge of a forest range.

Examination for promotion to the class of Deputy Conservator.

18. Before promotion to the class of Deputy Conservator of Forests, an officer will be required—

1st—To have passed an examination in Hindustani by the second or higher standard laid down in Appendix B, or a similar examination in a language declared "compulsory" in the province in which he is serving.

2nd—To have passed an examination in the land-revenue system of the province in which he is serving, by such tests as may from time to time be prescribed by the local Government with the sanction of the Government of India.

3rd—To have obtained a certificate of qualification or proficiency in surveying as prescribed in paragraph 14.

The rules laid down in this paragraph will take effect from the 1st April 1879.

Examination for promotion after transfer.

19. When an officer of the rank of Assistant or Sub-Assistant Conservator is transferred from one province to another, he will be required to pass an examination by the first or lower standard in a language declared compulsory in his new province, before he becomes eligible for either officiating or permanent promotion to any grade or class superior to that to which he belongs at the date of transfer.

Should he, however, have already passed the examination in a compulsory language by the lower standard in his former province, he will be eligible for promotion to the grade of Deputy Conser-

vator after passing by the lower standard in a compulsory language, and in the land-revenue system of the province to which he has been transferred. Deputy Conservators of Forests, or officers who have already qualified for promotion to the class of Deputy Conservator as prescribed in paragraph 18, will not be required to pass any further examination on transfer to another province.

An officer who, in consequence of transfers, has passed in the compulsory languages of two different provinces by the lower standard, will, if otherwise qualified, be eligible for promotion to the grade of Deputy Conservator in whatever province he may be serving, without being required to pass in any one language by the higher standard.

As a general rule, the officiating or permanent promotion of any officer after his transfer will depend on his passing the examinations herein laid down; but, in special cases, exceptions may be made by the Government of India.

Allowances for passing in native languages.

20. Forest officers of the rank of Sub-Assistant Conservator and upwards (not being natives of India), who pass in any of the compulsory languages, will be entitled to the following Munshi allowances:—

1*st.*—Rupees 180 for passing, within two years of entering the public service in India, by the first or lower standard in Hindustani, as laid down in Appendix B, or by an equivalent standard in one of the other compulsory languages, with the exception of Burmese, the reward for passing in which by the lower standard is Rs. 250. No allowance, however, can be claimed by a Sub-Assistant Conservator for passing by the lower standard in any language in which he had to pass (see Appendix A) in order to qualify for first appointment to the Department. The same allowance of Rs. 180, or for passing in Burmese of Rs. 250, will be given to officers transferred in the course of their service to another province, who pass in the compulsory language of their new province within two years from the date of their transfer.

An officer transferred to another province during the first two years of his service in India, will be required to pass in the compulsory language of his new province within two years from the date of his transfer before he is entitled to claim the allowance, but he will also become entitled to the allowance by passing in the language of his first province as an "optional" language.

2*nd.*—Rupees 360 for passing by the higher standard in Hindustani, and Rs. 500 for passing a similar examination in any of the other compulsory languages, subject to a deduction of any allowance already drawn for passing in the same language by the lower standard.

3*rd*.—For passing in any optional language, under the sanction of the local Government as provided in paragraph 13,

such allowance or reward will be given as may be sanctioned for officers of the Forest Department by local or general rules.

Place of examination.

21. Officers of the Forest Department who are employed at stations where committees for the examination of military officers in Hindustani assemble periodically, or within a reasonable distance of such stations with reference to the means of communication available, will have to appear before these committees when desirous of being examined in Hindustani according to the higher or lower standard.

Should it appear necessary that the examination of any forest officer in Hindustani be held at a military station other than those mentioned in Appendix B, the Conservator may, with the sanction of the local Government, apply to the military authorities for a special board of examination.

When the candidate for examination is stationed in a province in which any language other than Hindustani has been declared compulsory, or when he does not reside near to a military station, such examination will be held at such a place and in such a manner as the local Government may from time to time direct.

Examination leave.

22. An officer of the Forest Department, who is a candidate for a reward offered by the Government to forest officers for the study of any vernacular language in which it is optional for such officer to pass, may be allowed leave for one month for the purpose of being examined.

Leave allowance to be drawn as if on privilege leave.

An officer on examination leave has a lien on his appointment (substantive or officiating), and is entitled to leave allowance as if he were on privilege leave.

An officer while absent under proper authority from his office or from his station to attend any examination prescribed for forest officers, is considered to be on duty during the time of such absence. Leave may not be given under this rule to an officer to prepare for examination, or for recreation after examination. A reasonable time, including the day or days of examination, should be allowed for the journey to and from the place of examination, and nothing more.

Section III—Travelling Allowances.

Inspector General of Forests.

23. The Inspector General of Forests, when travelling by dâk, is entitled to draw an allowance of 8 annas a mile, when travelling by rail to 3 annas a mile, and when in camp, *i. e.*, outside the forests, as well as in the forests themselves, to an allowance of Rs. 15 a day. His allowance, when proceeding by steamer, will be regulated according to the provisions of paragraph 31, and when proceeding to and from Simla, or when in attendance on His Excellency the Viceroy, by the scale laid down for Under Secretaries to Government in the separate rules on the subject.

Conservators, Deputy and Assistant Conservators

24. Conservators, excluding the Commissioner of Ajmere, Deputy and Assistant Conservators, are entitled to the following

Chapter I. **Organization of the Forest Department.**

Section III. TRAVELLING ALLOWANCES—*contd.*

rates of travelling allowance for the whole period of their absence on duty from head-quarters under proper authority :—

Conservators	Rs. 6 a day
Deputy Conservators	„ 5 „ „
Assistant Conservators	„ 4 „ „

Conservator of Forests, Bengal.

25. The Conservator of Forests in Bengal may, however, when he makes a long journey, be reimbursed his *bonâ-fide* travelling expenses, instead of being permitted to draw travelling allowance under paragraphs 24 and 29.

Officers in British Burma.

26. Forest officers in British Burma are allowed to draw double the rates of travelling allowance mentioned in paragraph 24.

Officers in Coorg and the Hyderabad Assigned Districts.

27. When the hire of a two-bullock cart is between 12 annas and one rupee a day, forest officers in Coorg and the Hyderabad Assigned Districts are permitted to draw a travelling allowance of 25 per cent. in addition to the rates mentioned in paragraph 24; and when it is one rupee and upwards, double those rates. A certificate showing the prevailing rate of cart-hire should accompany each bill.

Excursions from head quarters.

28. The daily allowance cannot be drawn by forest officers for excursions made to places less than 10 miles distant from their head quarters, in cases when the officers return to head-quarters on the same day.

Mileage.

Not less. Vide R.A.C. Dept. No. 18/716 D/19 June/77.

29. For travelling any distance greater than 30 miles in one day, officers may, in lieu of the daily allowances admissible under paragraph 24, draw 8 annas a mile for the whole distance travelled by dâk, and 3 annas a mile for the whole distance travelled by rail.

The special rates fixed in the notification of the Government of India in the Financial Department, No. 2305, dated 23rd July 1875, in regard to the allowance payable to public officers travelling on duty by State Railways, who are entitled under existing rules to travelling allowance at three and one and a half annas a mile, are also applicable to the Forest Department.

These rates are—

In lieu of a mileage of three annas ...	Double first class fare.
In lieu of a mileage of one and a half annas	Double second class fare.

Both daily and mileage allowances when admissible for same period

30. Subject to the above limitations, forest officers may also draw both the daily and the mileage allowances under paragraphs 24 and 29 for all periods during which their camp is absent from head-quarters, although they themselves may be either at head-quarters or travelling between their head-quarters and their camp.

Ship or steamer.

31. When travelling by ship or steamer, forest officers will be reimbursed their actual passage-money (if reasonable); but this will be subject to a deduction of the full rate of table-money in the case of those whose pay exceeds Rs. 600 per month, and of half the rate in the case of those whose pay is less than Rs. 600 per month. The full rate of table-money is fixed at Rs. 8 a day, when the passage-money includes—and at Rs. 4 a day when it does not

For halting allowance see India Fin. Dept. No. 3408. D/27 [illegible]

include—the charge for wine, beer, spirits, and soda-water. An officer may, however, during the period for which he is required to pay table-money, draw half of any daily allowance he may have been entitled to had he been travelling on duty by land. Officers on salaries of Rs. 1,000 per month and upwards may charge for the passage of three servants. Those drawing salaries of less than Rs. 1,000 per month may charge for the passage of two servants.

Officers on fuel plantations in the Punjab.

32. Forest officers employed on the fuel plantations in the Punjab are allowed to carry their tents and two horses each, by railway, at the expense of Government, on occasions when it is not possible to send them on beforehand by road, provided that the Financial Commissioner specially sanctions the charge on each occasion.

Officers in Assam.

33. Forest officers in Assam, when travelling on duty by steamer, are allowed to charge for the carriage of their horses by the same means of conveyance, the officer in charge of the forests of that province being allowed to carry two horses, and each divisional officer one horse, on the understanding that the cost of carrying the horses is paid to these officers only when travelling on duty by steamer, and when not in the receipt of mileage and daily allowances.

Officers attending compulsory examinations in the vernacular languages.

34. Should it appear that a candidate for an examination prescribed for forest officers has neglected the duty of preparing himself for examination, the local Government or Administration under whom he may be serving may direct that the travelling allowance to which he would otherwise have been entitled, for his journeys to and from the place of examination, shall be withheld or recovered from him.

Use of Government elephants.

35. Whenever elephants are available, one animal may, at the discretion of the local Government, be allowed free of charge to each forest officer for his personal use when on duty; but the whole of the charge for any additional number so allowed must be borne by the officer using them. This is not to be understood as preventing the employment of elephants by forest officers in any professional operation in the forest, in which their use is required for the performance of the duty or for the safety of the persons engaged in it. In all such cases they will be supplied at the charge of Government.

Use of Government tents.

36. Tents will not be provided by Government for the accommodation of officers and their families. Government tents provided for the accommodation of public offices and records should bear a departmental serial number, and have the words "Government tent" legibly printed on them. Should any Government tents be used, under proper authority, for the accommodation of officers in the receipt of travelling allowances, or of their families, the charges for their carriage and maintenance must be borne by such officers.

Whenever tents are used partly for office work and partly for private accommodation, half of the cost of maintenance and carriage

will be charged to Government and half will be paid by the officer concerned.

Subordinate officers.

37. Members of the subordinate staff, as well as Sub-Assistant Conservators and members of depôt, office and subordinate survey establishments, who, under existing practice are not excluded from the receipt of travelling allowances, are entitled, when absent from their head-quarters on duty under proper authority, to a travelling allowance equal to four-tenths of their fixed salaries.

In the case of Sub-Assistant Conservators and members of office and subordinate establishments drawing salaries of Rs. 50 per mensem and upwards, the Conservator may pass an allowance for journeys by dâk at the rate of four annas per mile, and for journeys by railway (other than state railways, *vide* paragraph 29) at the rate of one and a half annas per mile.

Subordinate officers in Coorg and the Hyderabad Assigned Districts.

38. Forest subordinates in Coorg are entitled to a travelling allowance equal to eight-tenths, and those in the Hyderabad Assigned Districts to an allowance equal to one-half, of their fixed salaries.

Bonâ fide expenses of subordinate officers.

39. Conservators (or the chief forest officer of a province) may pass the *bonâ-fide* expenses incurred by their subordinates while travelling on duty, in lieu of the daily allowance; but the *bonâ-fide* expenses as well as the daily allowance cannot be given for one and the same period.

Clerk and chaprasis with Inspector General on tour.

40. The clerk who accompanies the Inspector General of Forests on tour draws a travelling allowance equal to his salary, provided that the aggregate of his salary and travelling allowance does not exceed Rs. 150 per mensem.

Office chaprasis who accompany the Inspector General of Forests on tour draw an allowance equal to one-third of their salaries.

Subordinate officers proceeding by steamer.

41. Forest subordinates, and members of depôt, office and survey establishments, proceeding by steamer, are entitled to a second class passage without any deduction on account of table-money. Under general rules, a subordinate whose salary is not less than Rs. 400 per month is entitled to charge for the passage of two servants, and if his salary is less than Rs. 400, but not less than Rs. 100 per month, for one servant.

Section IV.—Organization of the superior staff.

Inspector General of Forests

42. The Inspector General of Forests is attached to the Secretariat of the Department of Revenue, Agriculture and Commerce, to assist the Government of India in dealing with the forest business that comes before it.

his correspondence with Conservators;

43. He may correspond officially with Conservators of Forests (who are entirely subordinate to the local Government responsible for their work) on matters of purely professional detail, and on any other matters which do not involve questions of administrative or general policy. No *instructions*, however, will be issued in this form, and the Inspector General should at once forward the drafts,

or a copy of his letters to Conservators, to the Department of Revenue, Agriculture and Commerce for information and record, and should send copies to the local Government under which the Conservator is serving, for information.

his correspondence with local Governments,

44. The Inspector General, when on tour, may write direct to a local Government with reference to any professional matter concerning the forests, the draft, or a copy, being forwarded at the time to the Department of Revenue, Agriculture and Commerce for information and record. He may, when on inspection tour, submit reports or notes on the forests visited. Such reports will be either signed by himself alone, or jointly by the Inspector General of Forests and the Conservator or other forest officer of the province visited. These reports or notes will afterwards be sent, if deemed necessary, to the local Government concerned by the Government of India for consideration or report, or for such action as the case may seem to require.

In matters other than those occurring on tour, the Inspector General may submit to the Government of India a note under his own signature. Whenever this note involves matters of professional or other detail, it will, if approved by Government, be sent under the Inspector General's signature, and with an endorsement or resolution of the Government of India, for the consideration of the local Government, or will be dealt with in such manner as may approve itself to the Government of India.

his inspections of Conservators' and Account Offices.

45. The Inspector General, when on tour, will, whenever it shall appear desirable, inspect the Conservators' and Forest Account Offices, and will submit reports on them to the local Governments, to the Comptroller General, and to the Government of India.

Conservator of Forests.

46. The Conservator of Forests has the general control of forest matters in a province or in part of a province.*

He will correspond with the local Government through the branch of the Secretariat Office in which its forest business is transacted. (See paragraph 5.)

Controlling or divisional officers.

47. The forests under a Conservator* will be grouped in divisions, and the control of each division will be vested in a divisional officer, who will ordinarily be a Deputy Conservator or an Assistant Conservator of the 1st grade.

Executive officers Forest ranges.

48. Each division will be sub-divided into a number of executive charges called forest ranges, which will ordinarily be under the charge of Assistant or Sub-Assistant Conservators or Forest Rangers, but may also be placed under the charge of Foresters.

A group of ranges may be styled a sub-division. Sub-divisions.

Assistant Conservators who have not complied with the conditions laid down in paragraph 17 not to hold division.

49. Assistant Conservators of the 3rd grade who have not complied with the conditions laid down in paragraph 17 for promotion to 2nd grade of Assistant Conservator, will not be placed in charge of a forest division, but will be attached for duty to an experienced forest officer.

* The chief forest officers in Assam and Berar are at present styled "Deputy Conservators."

First appointments to the superior staff

50. First appointments to the superior staff of the Forest Department will be given—

1st—To candidates selected by Her Majesty's Secretary of State who have received a professional training under the Regulations which may from time to time be laid down by Her Majesty's Secretary of State.

2nd—To candidates appointed in India by the Governor General in Council.

3rd—To officers transferred from other departments.

4th—To forest rangers or other subordinates promoted on the recommendation of the local Government by the Government of India.

All appointments will be open without distinction to Europeans and to natives of India.

Candidates selected by Her Majesty's Secretary of State.

51. The selection of candidates for professional training in Europe for the Forest Department in India will be made at such times and under such rules and regulations as may from time to time be ordered by Her Majesty's Secretary of State for India. Candidates so selected will be appointed in the 3rd grade of Assistant Conservators of Forests.

Candidates appointed in India.

52. The selection of candidates for appointments in India to the superior staff of the Forest Department will be made according to the memorandum of conditions given in Appendix A.

Such appointments will, as a rule, be made to the grade of Sub-Assistant Conservator.

Transfer of officers from other departments.

53. The transfer of officers from other departments will be made under such rules as may from time to time be prescribed by the Government of India.

Promotions from subordinate to superior staff.

54. Promotions from the subordinate to the superior staff will be made by the Government of India, on the recommendation of Conservators of Forests, supported by that of the local Government.

Such promotions will, as a rule, be to the grade of Sub-Assistant Conservator.

Promotion by local Governments of duly qualified Assistant Conservators of the 3rd grade to the 2nd grade.

55. Any Assistant Conservator of Forests of the 3rd grade, who has complied with the conditions prescribed in paragraph 17, may be promoted to the 2nd grade without regard to vacancies, provided he is considered to have merited this promotion. Such promotions will be made by local Governments without reference to the Government of India.

Selection of officers for promotion.

56. The selection of officers for promotion to classes and grades other than the 2nd grade of Assistant Conservator will be made with reference to the vacancies to be filled up, and on a consideration of the services and merits of individuals. When the claims of several officers are equal, promotion will be regulated by seniority.

Recommendation by local Governments of officers deserving promotion.

57. To enable the Government of India to select officers for promotion to the 1st and 3rd grades of Assistant Conservators, to the 1st, 2nd and 3rd grades of Deputy Conservators, and to the class of Conservator, local Governments should submit from time

to time to the Government of India the name of any Sub-Assistant, Assistant, or Deputy Conservator whom they may consider deserving of such advancement, and after a consideration of such recommendations, a selection will be made by the Government of India on the occurrence of vacancies.

In the absence of properly qualified officers in the higher grades, junior Deputy or Assistant Conservators will be eligible for promotion to the next higher class.

Reductions of Deputy or Assistant Conservators to be made by local Governments.

58. In cases of misconduct of forest officers, local Governments may reduce Deputies to the class of Assistants, and Assistant or Deputy Conservators to a lower grade in the same class, or to the class of Sub-Assistant Conservator.

Reductions of Conservators and all dismissals to be made by the Government of India.

59. The reduction of Conservators to a lower class, and the removal of officers from the superior staff of the Forest Department, will rest with the Government of India.

Resignation of officers.

60. The Government of India alone has the power of accepting the resignation of officers of the superior staff of the Forest Department.

Transfers of officers from one province to another.

61. Transfers from one province to another will be made from time to time by the Government of India as the exigencies of the service or the merits of the officers concerned may require.

In such cases the Government will use its discretion in giving promotion within the established complement, should it be deemed proper.

Postings and transfers of officers within a province.

62. Postings and transfers of officers of the superior staff in any province will be made by the local Government.

All officiating appointments made to the lowest grade of Assistant or Deputy Conservator or Conservator.

63. As a rule, all officiating appointments to a higher class will be made to the lowest grade of Assistant or Deputy Conservator, and to the lowest class of Conservator; and in such cases the pay of the acting officer will be that of the lowest grade or class of the office in which he is acting. Persons not in the service of Government who are appointed to officiate as Sub-Assistant Conservators will draw the full pay of that class.

Special provision for officiating appointments made to other than the lowest grades.

64. If in any special case an officiating appointment is made otherwise than to the lowest grade or class of Assistant or Deputy Conservator or Conservator, the pay of the acting officer will be regulated by the provisions contained in the Acting Allowance Code, or will be specially fixed by the Government of India.

Powers of the local Governments with respect to leave.

65. Leave of absence may be granted by the Government of Bengal, the North-Western Provinces, and the Punjab, to officers of the superior staff of the Forest Department under the rules which may be applicable to the branch of the service to which such officers belong; but the power of the other Administrations in this respect will be limited to privilege leave and to urgent cases under medical certificate. All other applications for leave from officers serving under local Administrations should be forwarded, with the opinion of the local Governments, to the Government of India.

Notifications in the Government Gazettes.

66. All appointments, promotions, transfers, leave of absence, dates of departure on and return from leave, &c., will be reported

to the Government of India. They will also be notified in the official Gazette of the province, or if there is no local Gazette, they will be notified in the *Gazette of India*.

Section V.—Organization of the subordinate staff.

Executive officers.

Forest ranges.

67. Forest rangers are executive officers, and will, in accordance with the provisions of paragraph 48, be ordinarily in charge of forest ranges, but foresters may also be placed in charge of ranges.

Protective officers.

68. Each range will be divided into a number of "beats" or "protective" charges, which will, as a rule, be under the charge of forest guards. Sub-divisions of a range comprising several beats will ordinarily be under the charge of foresters.

First appointments to the subordinate staff.

69. All appointments to the grade of forest ranger or forester, or of members of office or temporary establishments, drawing a salary of Rs. 15 per month or more, will be made by the Conservators of Forests.

The appointments to the grade of "forest guard," or of members of office or temporary establishments drawing less than Rs. 15 per month, will be made ordinarily by divisional officers.

First appointments to the subordinate staff will ordinarily be to the lowest grade of forest ranger, forester, or forest guard.

Promotions in the subordinate staff.

70. The promotions of forest rangers and foresters will be made by the Conservator, and those of forest guards by divisional officers; but the promotion of a forest guard to the class of forester will be made by the Conservator on the recommendation of the divisional officer. The promotion of any subordinate to the superior staff will be made in accordance with the rules of paragraph 54.

Suspension and dismissal of subordinates.

71. Any member of the subordinate staff may, pending the Conservator's orders, be suspended by the divisional officer. The divisional officer may also reduce or dismiss any forest guard, but the reduction or dismissal of forest rangers or foresters will be made by the Conservator. In cases of reduction or dismissal of forest guards, when the offence is such that it may be made the subject of a criminal prosecution, the case will be reported to the Conservator for determination whether a prosecution should be instituted under the law relating to the prosecution of public servants.

The local Government may, should it think fit to do so, modify the rules laid down in paragraphs 69 to 71 by increasing or diminishing the powers of Conservators or divisional officers with regard to the appointment, promotion and dismissal of the subordinate staff.

Fines of subordinates.

72. Divisional officers have the power to fine, to the extent of one month's salary, any member of the subordinate staff, office establishment or temporary establishment serving under them.

CHAPTER II.

MANAGEMENT AND WORKING OF THE FORESTS.

Section I.—General.

Reserved forests.

73. Any forest, the property of, or leased by, Government, may be constituted a "reserved forest" by order of the Local Government and notification in the local Gazette.

Detailed record of reserved forests.

74. In each division a book will be kept containing in detail a record of each reserved forest. This will comprise—

(*1st*) a record of boundaries and boundary marks, illustrated by a map (a sketch map will suffice if no other is available):

(*2nd*) a statement showing the areas of its sub-divisions:

(*3rd*) a record of the rights of Government, and of all rights possessed by private persons or communities in the reserved forest.

The record of rights and privileges can in many cases only be filled up gradually, but the statement of boundaries and areas should be entered as soon as a reserved forest has been demarcated and its limits have been sanctioned by competent authority, sufficient space being left for the entries regarding forest rights and privileges, and for any alterations which may from time to time become necessary.

Register of reserved forests.

75. For each province will be kept, in a bound book, a register of reserved forests (Form No. 1). This register will be written up annually.

Each reserved forest will occupy one or several separate pages so as to afford space for additions and corrections. Whenever important corrections take place, a new entry will be made.

Preparation of working plans.

76. Whenever practicable, a working-plan should be prepared.

Complete working-plans.

77. A complete working-plan can only be framed when the demand for all kinds of timber and forest produce is known, and is likely to be continuous; when the rate of growth and character and requirements of the principal trees comprising the forest have been sufficiently studied; and where the lines of export have, to a certain extent, been developed.

Preliminary working-plans.

78. These conditions are found at present to exist in few forests only; and it is only in such cases that complete plans can be prepared. For the great mass of forests, therefore, "preliminary working-plans" must be framed. These are intended to regulate the working of a forest for a short period only. For the period which they embrace they should regulate the fellings, thinnings, collection and export of forest produce, the grazing of cattle, and works of reproduction and improvement.

If insufficient demand or other reasons render it necessary to make no cuttings in a forest, such plans may merely provide for the closing and protection of forests, for fencing, and for works of reproduction.

Chapter II. Management and working of the forests.

Section I. GENERAL—*contd.*

Form of preliminary working-plans.

79. Preliminary working-plans should, as far as practicable, be arranged in the following manner:—

I.—Duration of working-plan and extent of working-circle.

II.—General description of working-circle:

1. Situation;
   Boundaries;
   Configuration of the ground.
2. Climate (as far as known);
   Temperature (monthly mean, extremes, dates of frost);
   Dew, rain and snow (annual rainfall, number of days with rain or snow in each month);
   Winds and storms (prevailing direction in each month, damage done by storms).
3. Underlying rock;
   Surface soil;
   Subsoil.
4. General character of forest growth and enumeration of products;
   Character and rate of growth of principal trees, and of bamboos;
   Average dates for flowering, seeding, shedding of leaves, and the breaking out of young leaves of the principal trees;
   Flowering and seeding of bamboos.
5. Causes of injury:
   Forest fires—Period of occurrence;
   General effect on vegetation;
   Areas protected from fire;
   Effect on the forest growth of protection from fire;
   Grazing of cattle—Areas closed against grazing and effect of exclusion;
   Game;
   Insects;
   Creepers; epiphytic ficus; parasites;
   Effect of frost upon the different species.
6. Population in and around the working-circle;
   Statement of existing rights and privileges.
7. Demands for produce;
   Lines of export;
   Roads;
   Depôts;
   Water-supply at different seasons;
   Wells;
   Rest-houses;
   Camping-grounds.

III.—Formation of blocks and compartments.

IV.—Detailed description of each compartment:

1. Area;
   Locality;
   Configuration of the ground;
   Aspect;
   Gradient.
2. Soil;
   Underlying rock.
3. Growing stock of the different classes;
   Proportion of sound to unsound trees;
   State of natural reproduction by seed and by coppice shoots;
   Conditions under which seedlings have come up in abundance.
4. Past management;
   Present condition;
   Proposals for future treatment.

V.—General proposals for working:

1. Determination of annual yield—
   (*a*) High forest;
   (*b*) Coppice with standards;
   (*c*) Coppice.
2. Compartments to be worked during the duration of the working-plan.
3. Working—
   Fellings;
   Thinnings;
   Grazing;
   Collection of minor forest produce.
4. Protection from fire;
   Cutting of creepers and ficus;
   Planting;
   Sowing;
   Other works for reproduction and improvement.
5. Communications and buildings.

VI.—Suggestions for collecting statistical data and information for a complete working-plan. Working-circle.

80. The area to which the provisions of a working-plan apply is called a 'working-circle.'

The extent of a working-circle must depend on the special requirements of each case.

Thus, a working-circle may comprise several beats, a range, several ranges, and sometimes even several divisions. But in all cases it is desirable that its boundaries should coincide with the limits of administrative charges.

81. Working-circles will ordinarily be divided into 'blocks' and 'compartments.' Sub-divisions of working-circles

Chapter II. **Management and working of the forests.**

Section I. GENERAL—*contd.*

Blocks.

82. 'Blocks' are main divisions. Detached portions of a forest may conveniently be formed into separate blocks. Where a mass of forest is divided into several blocks, their boundaries will, according to circumstances, either be natural ones, such as streams, spurs or ridges, or artificial lines, such as roads or rides.

Each block must have a local name. The boundaries of blocks may conveniently be made to coincide with the boundaries of administrative charges, such as ranges or beats.

Compartments.

83. Blocks may be divided into 'compartments,' which should be formed, as much as possible, in accordance with the conditions which affect the forest growth.

In the hills the formation of compartments will be mainly governed by elevation, aspect, gradient of slope, and nature of rock and soil.

Whenever possible, the actual state of the forest should be taken into consideration, but it will not be feasible in all cases to form compartments uniform in character as regards forest growth. As a rule, therefore, their boundaries will be determined by the configuration of the ground and by convenient boundary lines, such as ridges, ravines and roads.

On level or uniformly sloping ground, the actual state of the forest and the conditions of growth must frequently give way to considerations of convenience; and, whenever the ground admits of it, compartments should be bounded by straight lines, which may serve as fire-paths and also be available for the export of forest produce.

Designation and numbering of blocks and compartments.

84. 'Blocks' should always be indicated by local names and by Roman numbers, 'Compartments' by Arabic numbers and 'Sub-compartments' by small letters, added to the number of the compartment: thus—

"IV, 18, C," would indicate Block No. IV, Compartment No. 18 and Sub-Compartment C.

Annual yield.

85. Whenever the working plan contemplates the extraction of timber and fuel, it is a matter of the first importance to fix the maximum annual yield. This yield must not be exceeded, and it must be within such limits as to ensure the maintenance of the forest in a state of continuous, and if possible increasing, productiveness. Subject to this primary condition it should, as far as possible, provide for the demands of the surrounding population, and for the requirements of public works and of the trade. It is not, however, necessary that the yield should be uniform during a series of years, and it may often be found expedient to arrange for an intermittent yield.

Annual plan of operations.

86. An "annual plan of operations" must be drawn up, in which the working of each forest for the year should be detailed. This plan may be framed either for the financial year or for the working season.

If for the financial year, the plan of operations must be submitted to the Conservator with the budget-estimates. If for the

working season, the time of submission will be regulated by circumstances and will be fixed by the Conservator.

Wherever a working-plan has been framed, the annual plan of operations must be based upon the provisions of the working-plan. Where no working-plan exists, and until such plan is made, the annual plan of operations must be based on the general principles of forest conservancy.

The quantity of timber to be cut, and of other material to be taken out of a forest, must be fixed so as to secure the maintenance and improvement of the productive power of the forest.

Guided by these considerations, the annual plan of operations should provide for fellings, thinnings, export of forest produce, the grazing of cattle, and the execution of works of reproduction and improvement.

87. A separate book will be kept (Form No. 2) for each forest or range, containing a detailed record of the actual annual yield in material, including all forest produce. Register of annual yield.

88. Another book (Form No. 3) for each forest or range will be kept for the record of all works of reproduction and improvement, such as fire conservancy, cutting of creepers, planting and sowing, production of lac, erection of buildings, and opening of communications. When a working-plan exists, the books mentioned in this and the preceding paragraphs will be kept up for each working-circle. Record of works.

89. In a separate book will be recorded all noteworthy occurrences in each forest or range. This book will be called the "Forest journal." Forest journal.

Its object will be to record all observations and facts required for the preparation of working-plans. The headings given in paragraph 79 indicate the subjects concerning which information should be recorded.

In the forest journal will, from time to time, be entered a price list exhibiting the prices at which the various descriptions of timber and other forest produce are sold at different places.

All works for the prevention of fire, their success and failure, and the results observed, will be detailed. There will be a column for dates, and each entry will be dated as it is made.

It may be convenient to have a separate book for each forest or range, and to divide it into three sections for the register of annual yield, the record of works, and the forest journal.

90. Whenever plantations are made on a large scale, the Conservator may prescribe a separate journal for each plantation. The first entry should give a description of the locality, soil, climate, elevation, aspect, gradient of slope and vegetation. This should be followed by a record of every operation undertaken and by periodical statements regarding the condition of the young growth. Plantation journal

In this book should be recorded the date of each inspection by a superior officer and the observations made at each inspection.

Register of valuation surveys.

91. The Conservator may prescribe that an abstract of all valuation surveys made in one division be recorded in a book to be styled "Register of valuation surveys."

Section II.—Accounts of timber and stock.

Return of annual yield.

92. The return (Form No. 2), which exhibits the annual yield in material of each forest or range during the financial year, will be submitted to the Conservator, and he will prescribe such registers as will furnish the necessary data for its preparation.

Where timber operations are conducted by Government agency, returns in Forms Nos. 4 and 5, modified according to circumstances, may be prescribed by the Conservator.

Sale depôts

93. All places at which timber or other forest produce is stored for sale are called "sale depôts," and the following general rules are framed for the registers and returns required concerning them. They may be modified by the Conservator so as to meet the requirements of each depôt.

Register of receipts of timber and other produce.

94. In each sale depôt will be kept a register of receipts (Form No. 6) in which will be entered all stock as it arrives.

Logs and pieces when received to be measured and marked.

95. When logs (round and squared timber) are received, each will be entered separately, and will be measured and marked in such manner as may be ordered in each province.

Scantlings will be registered in lots, and each piece will be marked with the depôt mark. The measurement of the logs must be entered directly they arrive. Bamboos, fuel, and other forest produce will be entered in separate registers.

Register of disposals of timber and other produce

96. All stock sold or otherwise disposed of will, at the time of delivery, be entered in the register of disposals (Form No. 7).

Bamboos, fuel, and other forest produce will be entered in separate registers. Logs and scantlings when sold will be marked with the sale mark.

As alternative, depôt register with both receipts and disposals may be used.

97. Should it be found convenient, the Conservator may sanction the use of Form No. 8 instead of Forms Nos. 6 and 7.

In that case both receipts and disposals will be entered in the same book.

Bill and receipt books

98. A bill book (Form No. 9), with counterfoil, may be used for lists of timber and other produce sold from depôt. On each transaction taking place the bill may be given to the purchaser, while a copy is forwarded to the divisional officer, and the counterfoil will form the depôt copy.

A receipt book, with counterfoil (Form No. 10), may also be used for receipts of price paid, to be given to purchasers.

Monthly returns of timber and other produce to be submitted by depôt and divisional officers.

99. The following returns will be submitted monthly from each sale depôt to the divisional officer:—

Statement of sales effected (Form No. 11).

Account of receipts and issues of timber and other produce (Form No. 12.)

Copies, translations, or abstracts of the monthly stock returns of each sale depôt will be submitted to the Conservator by divisional officers in similar forms.

Periodical taking of stock at sale depôts.

100. The stock at each sale depôt must be counted periodically at such time as the Conservator may direct, the depôt books being balanced at the time of counting. A special report of each taking of stock must be submitted to the Conservator.

Half-yearly return of stores and periodical statement regarding live-stock.

101. A half-yearly return (Form No. 13) of stores, including office tents and office furniture, will be submitted by divisional officers on the 1st April and 1st October.

In those divisions where Government elephants or other cattle are kept, returns of live-stock, together with a statement of the cost of keep and of the work on which they were employed, will be submitted, in such forms and at such times as may be prescribed by the Local Government. For Government elephants monthly nominal rolls, stating name, sex, age and condition, will be required, in addition to the periodical returns of live-stock.

It will be for the Conservator to prescribe the forms of books in which the receipts and disposals of live and dead stock shall be entered, and from which the periodical returns here prescribed shall be compiled.

Issues of stock to be supported by vouchers.

102. The issues in the monthly stock account, and in the periodical returns of stores and live-stock, must be supported by appropriate and sufficient vouchers.

Sanction required before writing off valuable stores and live-stock.

103. No stores, excepting petty articles, and no live-stock nor any timber or other stock, may be written off the accounts of divisional officers without the Conservator's sanction; or, when the value of the animal or article exceeds Rs. 500, without the sanction of the Local Government.

CIRCULA

Extract from the Proceedings of the Governm
Commerce, dated

CHAPTER III.

CASH ACCOUNTS.

Section I.—General.

Cash book to be kept.

104. Every officer who is authorised to receive and disburse money, will keep his accounts in a bound Cash Book (Form No. 14), in which he will enter all money transactions as they occur. Sufficient detail will be given in the column of "Particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. In the "Treasury" column on the debtor side will be entered the amount of all cheques drawn against letters of credit, and in that on the credit side all items of revenue paid into treasuries.

Contents of cash chest to be counted and cash balance to be reported monthly.

105. The accounts will be closed monthly, and the contents of the cash chest must be counted at least once a month and the amount compared with the Cash Book balance.

If any excess or deficit be found, an entry of it will be at once made in the Cash Book, and a report will be forwarded to the officer to whom the accounts are submitted. A report of the cash balance remaining on the last day of each month will be forwarded on that date to the Accountant General direct (Form No. 15).

Term "cash" defined.

106. The term "cash" includes currency notes and silver and copper coins only.

Accounts to be kept in an open manner, and no irregular or separate accounts permitted.

107. All accounts must be kept in the most regular and open manner. All receipts, disbursements and charges of whatever sort connected with the public service must be clearly shown in the cash account; and no irregular or separate accounts are permitted.

Advances of pay.

108. Conservators may authorise an advance of pay to the extent of one month's salary to any person on the fixed establishment, who can show sufficient reason for requiring it. The advance must be recovered by monthly instalments of not less than one-third of such person's pay, and no further advance can be made until the whole of any previous advance has been recovered.

Sanction required for certain expenditure.

109. For all regularly recurring expenditure, such as office-rent or temporary establishments, the sanction of the local Government is necessary. All permanent establishments require the sanction of the Government of India. Outlay for the purchase of stores, tents, live stock and office furniture, may be sanctioned by Conservators up to Rs. 500 each item. For larger amounts the sanction of the local Government must be obtained.

Powers of sanction.

110. Conservators may sanction works costing up to Rs. 2,000 each. Local Governments have power to sanction works as follows:—

Bengal ... ... North-Western Provinces ... Punjab	Not exceeding Rs. 10,000.

Oudh	Not exceeding Rs. 5,000.
Central Provinces	
British Burma	
Mysore and Coorg	
Hyderabad	
Assam...	
Ajmere	

Any project, the estimate of which exceeds the limits noted in this paragraph, requires the sanction of the Government of India.

Transfer within the two main budget heads A and B.

111. Local Governments have power to sanction transfers from one budget head to another within each of the two Divisions, A—"Conservancy and Works," and B—"Establishments."

Budget transfers between A and B require the sanction of the Government of India.

Separate estimates for special works.

112. A separate estimate will be submitted for each work not forming part of the ordinary current expenditure of the division and costing over Rs. 200. In the case of works which admit of the forms of estimate used by the Public Works Department (Form No. 16), these should be adopted as far as practicable. Whenever necessary, estimates of works should be accompanied by maps and plans.

A register of sanctions to be kept, and completion reports to be submitted.

113. All sanctions of works on estimate will be numbered consecutively by the Conservator in each financial year. The expenditure incurred on such works will be entered in detail in a book (Form No. 17).

Conservators may require the submission of monthly abstracts exhibiting the total expenditure incurred during the month on each work sanctioned on estimate.

The number and date of sanction will be recorded on all vouchers which support expenditure on account of any work sanctioned on estimate.

On the completion of any such work, a detailed completion report, exhibiting the amount sanctioned and actually expended, detailed as charged in the monthly accounts, will be submitted to the Conservator.

In the case of works sanctioned by the Local Government or the Government of India, these completion reports will be submitted to Government.

Execution of works requiring sanction on estimate.

114. Works requiring sanction on estimate shall not be commenced until the estimate prescribed in paragraph 112 has been sanctioned.

Agreements with contractors.

115. When a contract for work is of sufficient magnitude to require a written agreement, care must be taken to frame such agreements so that, in the event of a dispute, they could be maintained in a court of law. Care must also be taken that the document is stamped and, if necessary, registered, according to the law in force for the time being.

Refunds of revenue

116. Refunds of revenue not exceeding Rs. 10,000 require the sanction of the local Government. If the amount exceeds Rs. 10,000, the sanction of the Government of India must be obtained.

Chapter III. Cash Accounts.

Ss. I & II. GENERAL—*concld.*

Accounts of district officers

117. District officers who have charge of forests will submit their accounts of revenue and expenditure to the Conservator of Forests in their Province, at such time and in such form as the local Government in communication with the Comptroller General may direct.

Audit of accounts.

118. The monthly accounts of divisional officers will be rendered to the Conservator or chief forest officer of the Province for scrutiny in the first instance. The Conservator or chief forest officer in Bengal, the North-Western Provinces, Punjab, Oudh, British Burma, the Central Provinces, Assam and Coorg, will submit the accounts to the Comptroller General for final audit. The Conservator or chief forest officer in Mysore and the Hyderabad Assigned Districts will submit their accounts for final audit to the local Accountant General. In Ajmere, the officer entrusted with the control of forest administration will submit the forest accounts for scrutiny and audit to the Comptroller General. The Superintendent of Forest Surveys, unless especially ordered otherwise, will submit his accounts for scrutiny to the Inspector General of Forests, who will forward them for final audit to the Comptroller General.

Section II.—Accounts of divisional officers and subordinates.

Contents of Divisional Cash Book.

119. The Cash Book of divisional officers shall contain—

(*a*).—A record of all the daily transactions of the divisional officer himself.

(*b*).—The revenue realised and expenditure incurred by sub-divisional officers or subordinates in totals of budget sub-heads only, the details of these totals being shewn in separate schedules attached to the accounts as specified in paragraph 142. These schedules will be prepared in the divisional office, the original accounts from which they were abstracted being filed for record.

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Details of all items of revenue.

120. All items of revenue must be fully detailed, the forest range from which the revenue is realised, the person who pays it, and the articles and quantities removed should, whenever possible, be stated. The Comptroller General may order the submission of vouchers, such as auctioneers' account sales, passes, permits or licenses in support of the items of revenue.

Deposits of revenue in treasuries.

121. All revenue received shall be deposited in the treasury with as little delay as possible. Each deposit will be accompanied by the usual *chalan* form in use with and supplied by treasury officers, in duplicate, and one copy will form the voucher to the entry in the Cash Book.

Deposits of revenue required for local expenditure how adjusted.

122. If, however, funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be remitted to the treasury, which may be done in cash, or when funds are required

for expenditure, either partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the *chalan* or remittance note.

Return of outstandings of revenue.

123. A return of all outstandings of revenue shall be submitted at the close of each month, for which Form No. 18 will be used.

Permits for timber or forest produce not brought to depôt.

124. For all timber or other forest produce sold otherwise than from depôt, a permit must be given before any of the aforesaid produce can be removed by the purchaser. This permit (Form 19) will, in general, only be issued after payment in full of all dues. Permit forms should be kept in bound books in duplicate, and, if possible, should bear printed serial numbers for each division. Annual numbers will be entered on all permits issued by the officer in charge of the Range. The printed serial No. will greatly assist divisional officers in checking the accounts of their subordinates.

Vouchers.

125. All payments must be supported by vouchers in the following forms:—

Pay of permanent or temporary establishment ...	Form No. 20.
Travelling allowance bill	Form No. 21.
Cash remittance to treasuries	Treasury *Chalan*.
Revenue derived from supplies to public departments	Form No. 22.
Daily labor forms	Form No. 23.
All other payments	Form No. 24.

All vouchers for expenditure, including advances, must be "passed for payment" by the Divisional Officer, who thereby assumes the responsibility for the charge.

In addition to this, Conservators may require the signature of disbursing officers on vouchers for expenditure.

Establishment pay bills and receipts for pay.

126. The establishment bills, in English or vernacular, will be prepared in books (Form No. 20), and the signatures of recipients will be taken when payment is made, receipt stamps being attached when necessary. Gazetted officers will draw their pay on separate bills.

In the establishment bills will be entered a complete list of the sanctioned establishment, but only salaries actually paid will be charged in the cash book. In the case of salaries remaining unpaid, the column "net amount paid" will be left blank, and if any subordinates go on leave, or return from leave, be transferred, promoted, reduced or discharged during the month, a statement (Form No. 25) will accompany the establishment bill, such particulars as may be necessary being entered in the column of remarks.

All establishment bills will be signed by the disbursing officer. The pay of temporary establishments will be drawn on separate bills in the same form as that prescribed for permanent establishments. The vouchers for the pay of establishments to accompany the cash accounts will be copies from the establishment bill book, signed by the Divisional Officer, all arrear salaries being, however, drawn on separate bills.

Travelling allowance bills.

127. Travelling allowance bills (Form No. 21) of Divisional Officers and their subordinates require the Conservator's signature prior to payment.

The charges on account of officers' travelling allowances will be supported by their journals, which will be written up in such forms as the Conservator may prescribe.

All travelling allowance bills and journals must be signed by the Divisional Officer previous to their being submitted to the Conservator.

Copies of travelling allowance bills will be kept in a book.

Revenue remittances to treasuries

128. All entries in the cash book of "remittances of revenue to treasuries" will be supported by a voucher in the Treasury *chalan* form, of which supplies will be obtained from the Treasury officer. The Treasury number and date of the *chalan* will invariably be entered in the cash book in the column of particulars.

Transactions with public departments.

129. Revenue derived from sales to public departments will be adjusted by book transfer.

A statement in triplicate will be sent (Form No. 22) to the officer who has been supplied; he will sign and return the original, which will then be used as a voucher (*vide* paragraph 125).

A similar procedure will be followed in the case of payments to other departments.

Daily muster roll, and Daily labor bills.

130. For works executed by labourers on daily or monthly pay, a muster roll must be kept, shewing the names of the labourers, the number of days they have worked, rate of pay and the amount due to each. An abstract submitted in daily labor form (Form No. 23) will be the voucher.

General voucher for expenditure on works and contingencies

131. All other vouchers for expenditure on works and contingencies will be in Form No. 24, but the Comptroller General may prescribe such other forms of voucher as he may consider necessary for special cases.

Letters of credit

132. Officers in charge of divisions will send to the Conservator's office, so as to reach him by the 15th of the last month in each quarter, applications (Form No. 26) for the letters of credit required by them during the ensuing quarter.

The Conservator will from them frame an application (Form No. 27) for the requirements of the Province, and submit it to the Comptroller General. Advice of the letters of credit should reach the officers for whose use they are intended before the commencement of the new quarter.

All letters of credit lapse at the close of the financial year.

Only money drawn against letters of credit to be expended.

133. No money other than that drawn against letters of credit shall be expended. Whenever money locally received on account of revenue is expended, a cheque must be drawn for the amount as explained in paragraph 122.

Payments in cash or by cheque

134. Officers who are furnished with letters of credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments. Those officers who have transactions with more than one District Treasury will keep a

separate cheque book for each. All cheques must be in the handwriting of the officers drawing them; cheques will bear printed serial numbers in each book, and the Conservator will supply cheque books in such forms and under such rules as the Comptroller General may from time to time direct. All cheque books must be kept under lock and key.

Cheques drawn on Sub-Treasuries or Tehsils.

Funds may, if required, be obtained by forest officers from the sub-treasuries or Tehsils subordinate to the district treasuries on which they hold letters of credit by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The forest officer will in such cases advise the district treasury officer from time to time of the probable amount of his drawings, in order that funds may be duly provided.

Cheques drawn on sub-treasuries or tehsils will be written both in English and in the vernacular used in the courts of the province in which they are situated.

Entries in the cash book of cheques drawn.

135. The amount of cheques drawn will be entered in the cash book at once, and the expenditure for which the cheques are drawn charged under appropriate heads of service or account.

Account current with treasuries and register of cheques.

136. An account current with each treasury (Form No. 28) will be kept in a book by all officers holding letters of credit, in which will be entered on one side the credits granted, and on the other the cheques, with number, date, name of person in whose favour, and purpose for which drawn. The account for each treasury on which a credit is held will be entered on a separate page. This book will be balanced quarterly, and signed. In this way it will always be seen how the balance of each letter of credit stands at any time, and mistakes in over-drawing money will be avoided.

In the same book will also be kept a monthly register of cheques drawn from all treasuries on which the officer holds letters of credit (Form No. 29) a copy of which will be submitted in duplicate on the first of each month to the Conservator, who will submit one copy to the Accountant General.

Advances to contractors.

137. When an advance is made to a contractor, security must, if possible, be taken for its summary recovery in the event of its not being adjusted by work done. The amount advanced must be charged in the cash book as an "Advance Recoverable" and will be recovered on bills passed for work done, the amount of which must be credited in the cash book to the same head, reference being made in the column of particulars to the advance which is thereby adjusted, wholly or partially.

All entries of advances on both sides of the cash book must be made in red ink.

Recoveries how charged.

138. When a recovery is made in cash or by work done, the amount will be credited as "Advances Recoverable" and the amounts of bills for work done charged to their correct budget heads.

In the event of any portion of any advance proving irrecoverable, the amount may, under the sanction of Government, be written

off to the head "Miscellaneous." If it exceeds Rs. 1,000, the sanction of the Government of India will be required; if under, that of the Local Government will suffice.

Advances (other than imprest) made to disbursers

139. Advances, other than imprest, made to disbursers will be treated as laid down for advances to contractors.

Contractors and disbursers' ledgers.

140. A bound ledger book will be kept for all accounts with contractors and disbursers. Each contractor's or disburser's account will be kept distinct. On the debtor side of it will be entered all payments made to him, and on the creditor side the amount of the bills passed to his credit.

The ledger accounts will be balanced and signed periodically, at such intervals as the Conservator may direct; and the entries will be explained as frequently as possible to the contractors and disbursers.

An abstract of the contractor's ledger accounts (Form No. 30), and a similar abstract of those of the disbursers, will be submitted with the monthly accounts.

Imprest advances

141. The Conservator may authorize a permanent imprest advance to any officer or subordinate to meet ordinary charges.

The officer making the advance will charge the amount in his cash account; and on receipt of the accounts of the officer holding the "imprest," will charge the sums accounted for to the proper budget heads, supporting the charges with the necessary vouchers and paying their amount to the officer holding the imprest.

Divisional officers will be responsible for the imprests made by them, and will acknowledge the amount of the imprests on the 1st April of each year through the Conservator to the Comptroller General.

Accounts to be rendered to the Conservator.

142. The following accounts will be rendered to the Conservator by divisional officers; they should be despatched as a rule not later than the 5th of each month:—

1. Copy of monthly cash book (Form No. 14), with needful vouchers consisting of the following documents:
   - (*a*) Vouchers for payments made by the divisional officer, including treasury receipts for revenue paid in.
   - (*b*) Schedules of expenditure incurred by sub-divisional officers and subordinates and of contractor's charges, signed by the divisional officer.
   - (*c*) Sub-vouchers supporting the items entered in the schedules of expenditure mentioned above.
   - (*d*) Schedules of revenue collected by sub-divisional officers and subordinates.
2. Register of cheques drawn (Form No. 29) in duplicate.
3. Monthly statement of outstandings of revenue (Form No. 18), and abstracts of contractors' and disbursers' ledgers (Form No. 30).
4. Monthly returns and accounts of timber and other produce (Forms Nos. 4, 5, 11 and 12).

Accounts of subdivisional officers, rangers and subordinates.

143. Officers and subordinates who do not submit their accounts direct to the Conservator will, on such date as the divisional officer may prescribe, close their cash books and send a copy, with the original vouchers and such other accounts as may be prescribed, to the officer in charge of the division in which they are serving.

Statements of monthly revenue and expenditure.

144. The Conservator may prescribe statements (Form No. 31) showing the monthly revenue and expenditure under each budget head for each forest or range, to be kept in a book. In such statements all revenue and expenditure of a general nature would be proportionately allotted to each range.

Return of revenue received on different kinds of forest produce may be prescribed.

145. To facilitate the comparison of revenue received during successive years on different kinds of forest produce, the Conservator may direct that a return be kept by divisional officers (Form No. 32), the entries to be made at the close of each month and checked by the summaries of revenue received from the Comptroller General (*vide* paragraph 154), copies of which should be sent to divisional officers.

Vernacular accounts.

146. All vernacular accounts must be accompanied by abstracts in English, and the needful particulars will be entered in English on all vernacular vouchers and signed by the divisional officer.

Budget estimates.

147. Budget-estimates (Form No. 1 of Appendix C) will be prepared by divisional officers, and submitted to the Conservator. The estimate will be accompanied by a detailed explanatory statement in accordance with the provisions of Appendix C. All items of revenue or expenditure in the cash accounts will be classified according to the budget heads of service prescribed in that Appendix.

Section III.—Accounts of Conservators.

General.

148. The duties of the Conservator with regard to the forest accounts are :—to exercise a strict control over the export and sale of timber and other forest produce, the revenue and the whole outlay for conservancy and works, and to examine the charges on account of travelling allowances and contingencies.

The Conservator is specially required to control the adjustment of advances and outstandings on account of revenue.

Under the authority of the Local Government, the Conservator may, during his absence from head-quarters, delegate all or a portion of his duties with regard to the control of the accounts to the officer in charge of his office.

Inspection of offices.

149. Every office from which accounts are submitted to his office will, if possible, be inspected at least once a year by the Conservator or by the officer in charge of his office.

A detailed report of each inspection will be made to the Local Government and to the Comptroller General.

Budget-estimates

150. The budget-estimates for the province will be prepared by the Conservator with reference to the data contained in the budget-estimates received from divisional officers, and will be sub-

mitted to the Local Government on such dates as may be prescribed.

The form of the Conservator's Budget will be similar to that ordered for divisional officers (Form No. 1 of Appendix C) but will be extended so as to shew each division separately.

On the Budget appropriation being finally sanctioned, intimation of the amount available under each head will be sent to divisional officers by the Conservator.

Scrutiny of accounts.

151. As soon as the Divisional Monthly Accounts have been received in the Conservator's Office, they will be carefully examined and the following points, among others, will be noticed:—

1. That the Cash Balance is correct.
2. That all the items of receipts and charges are placed under proper heads of service.
3. That the needful vouchers have been duly submitted, that they have been passed by the divisional officer, and that their calculations are correct.
4. That all outlay requiring special sanction under paragraphs 109 to 114 has been sanctioned by competent authority.

The returns of receipts and disposals of timber and all other accounts of live and dead stock and stores will be compared with the accounts of revenue and expenditure as entered in the Cash Accounts. The items of revenue and expenditure will be arranged in abstracts and classified in accordance with the prescribed budget heads.

These abstracts (Form No. 33) will be signed by the Conservator and transmitted to the Comptroller General with the original accounts.

As a rule, these monthly accounts should be despatched to the Comptroller General not later than the 1st of the succeeding month.

The accounts of the Conservator's Office will be despatched to the Comptroller General not later than the 5th of the month.

Any items objected to or retrenched by the Conservator should be entered in an objection statement (Form No. 34); one copy of which should accompany the accounts, while the second copy should be sent for explanation to the divisional officer.

Officers, not being Conservators, in independent charge.

152. The foregoing paragraphs are applicable to officers who, not being Conservators, are in charge of the forests of a province, and will also apply to the Superintendent of Forest Surveys.

Section IV.—Audit by Comptroller General and local Accountants General.

Duties of Comptroller General.

153. The duties of the Comptroller General with regard to Forest accounts are as follows:—

(*a*) To issue letters of credit on the Conservator's application.

(*b*) To audit the monthly accounts submitted by the Conservator.

(*c*) To book the monthly receipts and expenditure.

(*d*) To regulate the expenditure within the Budget grant sanctioned by the Government of India, and the appropriation to sub-heads made by Local Governments.

Items objected to by the Comptroller General in addition to those objected to by the Conservator will be entered in objection statements similar to those prescribed in Form No. 34, which will be sent to the Conservator for the needful action.

In addition to the cash accounts, such accounts of revenue due and outstanding, and of timber transactions, will be submitted by the Conservator as the Comptroller General may from time to time direct.

Duties of Comptroller General after completing his audit.

154. After completing the audit of the monthly accounts of one province, the Comptroller General will prepare summaries of revenue and expenditure for each division (Form No. 35) and a consolidated account current for the whole province (Form No. 36), entering divisional totals under cash balance, revenue and expenditure, and under such other heads as may be necessary.

The Comptroller General will record his audit in the divisional summaries of expenditure.

Copies of the monthly summaries and consolidated cash accounts will be communicated to the Conservator.

Duties of the Accountants General in Mysore and in the Hyderabad Assigned Districts.

155. The local Accountants General in Mysore and the Hyderabad Assigned Districts will, under such orders as may from time to time be issued by the Comptroller General, deal with the Forest accounts of their provinces in the manner prescribed in the preceding paragraphs.

Insert the following as paragraph **155*A*** :—

Annual statements of actual receipts and expenditure

Annual statements of actual receipts and expenditure in the several provinces (except Mysore and Berar) will be submitted to the Comptroller General by the Conservators of Forests and Deputy Conservators in independent charge, so as to reach that officer by the 1st July in each year. The statements for Mysore and Berar will be forwarded to the local Accountants General.

After the statements have been checked, the Comptroller General (or, in the case of Mysore and Berar, the local Accountants General) will forward them through the Local Governments of the provinces concerned to the Government of India.—($\frac{10}{273-281}$, 16-2-77.)

CHAPTER IV.

OFFICE BUSINESS.

Section I.—General.

Introduction

156. Office work should be conducted in such a manner that while a sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible, and arranged as best calculated to facilitate reference.

Numbering of paragraphs and marginal references

157. Long letters and reports are to be divided into numbered paragraphs; and if they are of great length, a brief marginal abstract of each paragraph must be added.

Definition of "cases" and "files."

158. A group of documents relating to one subject is called a "case." A group of cases referring to one head or division of work is called a "file."

Title-page of cases.

159. On the top of each case will be kept a title-page (Form No. 37), on which the register number and subject of the case and the name of the file will be entered. A list of the documents in the case and the general purport of each may be added whenever necessary.

Files.

160. The files may be as various as the requirements of each office necessitate. Documents which do not belong to any particular case may be placed in a file designated "miscellaneous."

Case register.

161. A register of cases will be kept (Form No. 38), with a series of numbers commencing on the opening of each financial year. These numbers and the name of the file will be entered on the title-page (Form No. 37) referred to in paragraph 159.

No two subjects to be included in one letter or docket

162. To facilitate the keeping of each case complete in itself, no two subjects should, as a rule, be included in one letter or docket.

Government and Account Department general orders and circulars.

163. Government and Account Department general orders and circulars will be filed separately, according to number and date, in a "circular file." If they are received in duplicate, one copy will be placed with the case to which it relates. If only one copy be available, and it have special reference to any case, a memorandum of its contents will be filed therewith.

Registers of books and maps.

164. In each office a register of books (Form No. 39) must be kept up. The current number of the register and the date of receipt should be entered on each copy. The column of remarks is intended to explain what has become of any copies which may have been lost or otherwise disposed of. The entries in this column should be dated and initialed by the officer to whose office the books belong. A separate register for maps will be kept in the same form.

All office records are Government property

165. All accounts, books, maps, records and papers of a forest office are Government property, and the officer in whose charge they are will make them over to his successor on being relieved of charge, or to his departmental superior whenever they may be demanded.

166. No civil suit can be instituted or defended on behalf of Government by any officer without the sanction of the local Government and full compliance with the rules in force concerning Government suits. Civil suits.

167. Divisional officers should, if possible, report to the Conservator before commencing proceedings in any grave or unusual criminal case. Criminal suits.

Section. II.—Divisional and subordinate offices.

168. Registers of receipts and issues of correspondence will be kept in the same book (Form No. 40). Registers of correspondence.

One book will be kept for correspondence with the Conservator's office and another for general correspondence. A new series of numbers will be commenced in the register books at the opening of each financial year. Circulars are to be entered in red ink.

169. Vernacular papers may be kept in cases as laid down in paragraphs 158 to 161, and a register book may be kept up in Form No. 40. Vernacular correspondence.

170. All letters will be opened by the divisional officer himself, or by some one duly authorised by him. He will write on them the date of receipt, and will then register them or cause them to be registered. The general register number and the name of the file to which they belong will be entered on them at the foot of the docket, and when they belong to any particular case its number will also be entered thus :— Procedure on receipt of correspondence.

Register No. 231 $\frac{18}{\text{Subordinate establishments.}}$

171. Every year, in the months of July and August, the divisional officer and his clerk will sort the cases that have been closed for three full years, with a view to destroy those documents which may be considered of no further use. A large bulk of the correspondence may be got rid of by destroying forwarding dockets, enquiries and reminders. Many of the letters relating to questions which have been settled for three full years can also be destroyed, provided the register books contain all that may be necessary to ascertain regarding them. Destruction of useless documents.

Such documents as annual or special reports, correspondence relating to boundary questions, to rights and privileges of other persons in the forests, to working-plans and annual plans of operations, and to all subjects affecting the general management and history of the forests included in the division, all orders of Government and circulars on important subjects should be carefully preserved.

Those papers which it is proposed to destroy will be submitted to the Conservator on his next visit, and his authority will be obtained for their destruction.

172. The above rules apply, as far as practicable, to sub-divisional offices also. Sub-divisional offices and officers unprovided with clerks.

Officers who are not provided with clerks will conform, as nearly as possible, to the above rules.

They may, under ordinary circumstances, dispense with copying letters, but will in that case make fuller entries of their contents in the register books.

Section III.—Conservators' Offices.

Registers of correspondence

173. Registers of receipts and issues of documents (Form No. 40) must be kept as ordered for divisional officers (paragraph 168).

There may be as many register books as will suit the requirements of the office.

Procedure on receipt of correspondence

174. The rules regarding registry and docketing of correspondence laid down in paragraph 170 apply generally to Conservators' offices.

Register of distribution of books and circulars

175. A register of the distribution of books, circulars, &c., will be kept (Form No. 41).

Abstract of important correspondence submitted to local Government.

176. An abstract of all important correspondence will be submitted to the local Government at the close of each month.

List of correspondence to be sent to the Conservator when on tour

177. When the Conservator is absent on tour, a list (Form No. 42) of all documents received in and issued from the office will be sent to him daily, or as frequently as may be possible, with all letters that cannot be answered without reference to him, and all reports and papers that it is desirable he should see.

The Conservator will return the list with his orders.

Correspondence carried on by the Conservator while on tour

178. Should the Conservator, while on tour, carry on any official correspondence which has not passed through his office, he will send there the original letters received, and copies of those written by him. He will keep one camp register book for the latter, the entries being numbered consecutively as in the case of other register books.

Destruction of useless documents

179. Paragraph 171 applies to Conservators' offices. The Conservator's sanction will be obtained before documents are destroyed.

Monthly registers may be substituted for "files" and "cases" if preferred

180. Should it not be found convenient in Conservators' offices to employ the system of keeping correspondence in "files" and "cases," the papers may be arranged in monthly files without reference to subjects, each paper in the file being given a consecutive monthly number.

If this system is adopted, monthly registers (Form No. 43) will be necessary, and for purposes of reference an annual alphabetical index.

The month and proceeding number of each letter should be entered on its docket.

Section IV.—Transfer of Charge.

General.

181. On the occasion of a transfer of charge, arrangements must be made by the two officers concerned that the relieving officer is placed in such a position as will enable him to carry on the duties

of which he has taken charge in an efficient manner, and with as complete a knowledge of the property entrusted to his charge and the works in progress as the circumstances of the case admit.

Transfer report. **182.** A transfer report, signed by the relieved and relieving officer, will, on the day of transfer, be submitted to the Conservator in the case of a transfer between two divisional officers, and to the local Government in case of the transfer of a Conservator's office.

The form of this report will, subject to the provisions of the following paragraphs, be prescribed from time to time by the local Government.

Divisional Officers. **183.** The following rules relate to divisional officers. The relieving officer must see that all office books are posted up to date, and in the case of cash and stock accounts, that the needful vouchers of receipts and issues belonging to the accounts of the current month are made over to him. The relieving officer will make himself acquainted with all outstandings and liabilities on account of the department, and state that he has done so.

Accounts and vouchers.

Cash. **184.** The Cash Book will be closed, and the cash balance will be counted in the presence of both officers, who will then sign the book.

A certificate (Form No. 44) will be made out in duplicate and signed by both officers. These certificates will be forwarded with the transfer report prescribed in paragraph 182, and the original will be submitted by Conservators to the Comptroller General or local Accountant General, as the case may be.

Timber and forest produce. **185.** The relieving officer will take over charge of all timber, bamboos and other forest produce, for which a certificate in duplicate, in a form similar to that prescribed in paragraph 184 for cash, will be submitted.

Other property. **186.** Besides cash, timber and forest produce, the following are the main classes of property which ordinarily form the subject of transfers between divisional officers:—

(1) Demarcated reserves.
(2) Plantations.
(3) Timber depôts and revenue stations.
(4) Buildings, roads and bridges.
(5) Live stock.
(6) Machinery, stores, instruments and tools.
(7) Books and maps.
(8) Office records.
(9) Office furniture.

In the transfer report the relieving officer should state by what means he has satisfied himself of the nature and condition of these different classes of property of which he has taken charge.

Live and dead stock and other articles which may be at headquarters, as well as books and maps, office records and office furniture should, as a rule, be personally inspected by the relieving officer at the time of transfer, and the fact of this having been done should be stated.

In the case of property at a distance from head-quarters, the registers and other documents in which they are described should be examined.

Conservators and Subordinates.

187. It will rest with the local Government to prescribe the reports and certificates to be submitted by Conservators and by subordinate officers in cases of transfer of charge.

Section V.—Annual reports and returns.

Divisional annual reports.

188. A brief annual report or statement of progress in each division will be submitted to the Conservator by divisional officers in such a form, with such an arrangement of subjects, and such details as may from time to time be prescribed by him. The report will be accompanied by the annual returns detailed in paragraph 190.

Provincial annual reports.

189. On the receipt of the annual statements and reports of officers in charge of divisions, the Conservator will prepare his annual report, and submit it to the local Government.

The subjects treated of will be arranged as follows :—

Table of contents.

I.—Summary of administration during the year.
II.—Reserved forests
For each division or forest range, the report should be arranged under the following heads :—
1. Area and boundaries.
2. Protection and improvement.
3. Yield and working.
4. Financial results.
III.—Unreserved or district forests.
IV.—General remarks.

Returns to accompany annual reports.

190. The following returns will accompany the annual report :—

1. Area of reserved forests	Form No.	45.
2. Area of unreserved forests	„ „	45.
3. Area of plantations...	„ „	46.
4. Area of forest tracts protected from fire ...	„ „	47.
5. Prosecutions for breaches of the forest rules	„ „	48.
6. Annual summary of the revenue and expenditure of the different divisions ...	„ „	49.
7. Annual account current	„ „	50.
8. Annual statement of outstandings and liabilities on account of contractors ...	„ „	51.
9. Ditto ditto on account of disbursers ...	„ „	51.
10. Annual statement of outstandings on account of revenue	„ „	52.
11. Annual statement of trees felled	„ „	53.
12. Ditto ditto of logs, sleepers and other scantling cut and exported	„ „	54.

13. Annual statement of timber and other produce brought to depôt from the different divisions ... ... Form No. 55.
14. Annual account of timber and other produce ... ... „ „ 56.
15. Annual statement showing the amount realised on account of different classes of timber and other produce sold from depôts ... ... „ „ 57.
16. Annual statement showing the amount expended on account of timber and other produce brought to depôt in the different divisions ... ... „ „ 58.
17. Annual statement showing the revenue derived from and expenditure on timber and other produce sold to public departments ... ... „ „ 59.
18. Annual abstract showing the value of timber and of live and dead stock ... ... „ „ 60.

The financial and timber statements will include the revenue and expenditure of the official year, but Form 46 as well as the details given in the body of the report on the subjects of fire protection, demarcation and such similar matter as may appear necessary, will be given for the whole working season which will generally end about June, instead of for the financial year.

Difference between forms "prescribed" and "suggested."

191. Forms Nos. 1, 11 to 18, 20 to 30, 33 to 42, 44 to 46 and 48 to 52 are *prescribed*, and may not be altered. Forms Nos. 2 to 10, 19, 31, 32, 43, 47, and 53 to 60 are *suggested*, which means that though the information which they are intended to give is required, the forms may, under the orders of the local Government, be modified according to the requirements of the province.

[Prescribed.]

FORM No. 1.

FOREST DEPARTMENT, CENTRAL PROVINCES.

No. 1—Satpura Reserve.

Date of entry.		Names of blocks.	Civil Districts and Sub-Divisions of Districts.	Boundaries.	Area.	REMARKS.

[Suggested.]

FORM No. 2.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Register of Annual Yield in material of the Korai Range, Central Division.

YEAR.	Block or compartment.	Description of forest.	Nature of cutting.	Description of trees.	TIMBER.					Poles.	Firewood and charcoal	Bamboos.	Sandal-wood.	Grazing and fodder grass.	Grass and other minor produce.	REMARKS.
					No. of trees	Logs.		Scantling.								
						No.	C. ft.	No.	C. ft.	No.	No. of mds. or C. ft.	No.	Candies.	Rs.	Rs.	

[Suggested.]

FORM No. 3.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Record of works of reproduction and improvement of the Korai Range, Central Division.

YEAR.	Block or compartment.	Description of work.	Cost.		REMARKS

[Suggested.]

FORM No. 4.

FOREST DEPARTMENT, C. P., CENTRAL DIVISION.

Account of trees felled during the month of June 1874.

Forest Range	Locality	Description of trees	On hand from previous month.		Felled during current month.		Total.		Disposed of during current month.			Closing balance		REMARKS
			No	C. ft.	No	C ft	No.	C. ft.	How disposed of	No.	C. ft	No.	C. ft	

DATED _____

The _____

_____

Conservator of Forests, Central Division.

[Suggested.]

FORM No. 5.

FOREST DEPARTMENT, C. P., CENTRAL DIVISION.

Account of logs, sleepers and other scantling cut and exported during the month of June 1874.

Forest range	Locality.	Description of timber and scantling.	On hand from previous month		Cut during current month.		Total.		Disposed of during current month.			Closing balance.		Remarks.
			No.	C. ft.	No.	C. ft	No.	C ft.	How disposed of	No.	C ft.	No.	C. ft.	

DATED_____
*The*_____*187* .

Conservator of Forests, Central Division.

[Suggested]

FORM No. 6.

FOREST DEPARTMENT, C. P., CENTRAL DIVISION.

Register of receipts of timber and other produce in the Kamthi Depôt.

Depôt No of logs, &c.	Whence received.	Date of receipt.	Description of timber.	Marks.	Measurements.			Date of disposal.	Remarks.
					Length.	Mean girth.	Cubic contents		

[Suggested.]

FORM No. 7.

FOREST DEPARTMENT, C. P., CENTRAL DIVISION.

Register of disposals of timber and other produce from the Kamthi Depôt.

No. of Bill or Pass	Date	How disposed of	Description of timber.	Depôt No. of logs, &c.	Marks.	MEASUREMENTS.			SELLING RATE		AMOUNT.
						Length.	Mean girth.	Cubic contents.	At	Per	

[Suggested.]

FORM No. 8.

FOREST DEPARTMENT C. P., CENTRAL DIVISION.

Register of receipts and issues of timber and other produce in the Kamthi Depôt.

Serial No. of logs, &c.	Description of stock.	Government marks	From whom or whence received.	Date of receipt.	DEPÔT MEASUREMENT.			Sale measurements cubic contents.	DIFFERENCE IN SALE MEASUREMENT.		Date of sale.	Purchasers' marks.	Name of purchaser.	No of Bill	REMARKS
					Length.	Girth.	Cubic contents		More, C ft.	Less, C ft.					

Form No. 9. Bill form for depot use.

FORM No. 9. Bill No.____ of 187 -7 .

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

List of timber or other produce sold to_____ from the Kamthi depôt.

Depôt No.	Description of timber or produce.	Measurements. L.	G. C. cts.	Rate.	Amount.

KAMTHI DEPOT; } _____
The_____ 187 . } *Forester in charge.*

[Suggested.]

FORM No. 9. Bill No.____ of 187 -7 .

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

List of timber or other produce sold to_____ from the Kamthi depôt.

Depôt No.	Description of timber or produce.	Measurements. L.	G.	C. cts.	Rate.	Amount.

KAMTHI DEPOT; } _____
The_____ 187 . } *Forester in charge.*

FORM No. 9. Bill No.____ of 187 -7 .

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

List of timber or other produce sold to_____ from the Kamthi depôt.

Depôt No.	Description of timber or produce.	Measurements. L.	G.	C. cts	Rate.	Amount.

KAMTHI DEPOT; } _____
The_____ 187 . } *Forester in charge.*

[Suggested.]

FORM No. 10.

No. of 187 -7.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Kamthi Depôt.

Received from _____ the

sum of Rupees _____

being price of _____

bought by him as detailed in Bill No. _____ of 187 -7 in _____

payment.

	No.	Cft.		
Logs	_____		at _____	Rs. _____
Sleepers	_____		at _____	Rs. _____
.....	_____		at _____	Rs. _____
		Total Rs.		...

DATED KAMTHI;
The _____ *187* .

Forester in charge of Depôt.

Receipt for price of timber sold. Form No. 10.

[Suggested.]

FORM No. 10.

No. of 18 -7

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Kamthi Depôt.

Received from _____ the

sum of Rupees _____

being price of _____

bought by him as detailed in Bill No. _____ of 187 -7 in _____

payment.

	No.	Cft.		
Logs	_____		at _____	Rs. _____
Sleepers	_____		at _____	Rs. _____
.....	_____		at _____	Rs. _____
		Total Rs.		...

DATED KAMTHI;
The _____ *187* .

Forester in charge of Depôt.

[Prscribed.]

FORM No. 11.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION, KAMTHI DEPÔT.

Return of sales of timber and other produce during the month of June 1874.

Name of purchaser.	Description of logs and pieces, &c., sold.	Number.	Cubic contents.	Selling rate.	Total amount of sale.	Amount actually paid.	Number of logs and pieces, &c., removed.	Number sold but remaining unremoved.	Remarks.
Total as per Register of disposals									
ADD— Outstanding due from previous months									
			Total						
DEDUCT— Amount realized during the month									
Balance outstanding on 30th June 1874									

DATED _____

The _____ *187*

_____, *Conservator,*

In charge of Kamthi Depôt.

[Prescribed.]

FORM No. 12.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Account of receipts and issues of timber and other produce in the Kamthi Depôt for the month of June 1874.

Name of Depot.	Description of timber, &c	On hand, 1st June		Received during the month			Total		Disposed of during the month			Balance in hand on 30th June		Remarks
		No	Cub ft	Whence received	No	Cub. ft	No	Cub ft	How disposed of.	No	Cub ft	No	Cub ft.	

DATED _____
The _____ *187*

_____, *Conservator,*
In charge of _____ *Depôt.*

[Prescribed.]

FORM No. 13.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Statement of receipts and issues of Stores for the half-year ending 30th September 1874.

Description	Balance remaining in store as per last half yearly return	Receipts during the half year	Total.	Issues during the half year	Balance remaining in store on 30th September 1874.	Remarks

DATED _____
The _____ *187*

_____, *Conservator,*
Central Division.

Form No. 14. Cash Book.

[Prescribed.]

FORM No. 14.

DR. FOREST DEPARTMENT, CENTRAL PROVINCES. CR.

Cash Book of _____, *Deputy Conservator of Forests, Central Division, for the month of June 1874*

Date of receipt.	No of Item	Particulars	Receipts		Head of Service	Date of pay ment	No of		Particulars.	Disbursements.		Head of Service
			Cash	Bank or Treasury			Item	Voucher		Cash	Bank or Treasury	
		Brought forward, Rs							Brought forward, Rs			
		Carried forward, Rs							Carried forward, Rs			

Cash Balance Report. Form No. 15.

[Prescribed.]

FORM No. 15.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Cash balance report of the Central Division on the _____ *187*___

GOVERNMENT CURRENCY NOTES.	At Rupees 1000		
	„ „ 500		
	„ „ 100		
	„ „ 50		
	„ „ 20		
	„ „ 10		
	„ „ 5		
	TOTAL CURRENCY NOTES ...		
SILVER ...	Rupees		
	Half Rupees		
	Quarter Rupees		
	Two-anna pieces		
COPPER ...	Double Pice		
	Single Pice		
	Half Pice		
	Pie pieces		
	TOTAL CASH IN HAND ...		
	GRAND TOTAL ...		

I hereby certify that the balance in my hands amounted on the _____ 187___ to Rupees_____ as shewn above, and that I personally ascertained that the said balance was actually in my custody.

DATED _____

*The*_____ *187*___

_____

Deputy Conservator of Forests,
Central Division.

Form No. 16. Estimate for special works.

[Prescribed.]

FORM No. 16.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Estimate No. 2 of 1874-75.

Estimate framed by_____, Assistant Conservator of Forests in charge of the Central Division, for constructing a bungalow at Sonawani in the Satpura Reserve.

Dated 3rd November 1874.

REPORT.

The improvement of that part of the reserve in the vicinity of Sonawani, which has now to be taken in hand, will necessitate the residence at Sonawani of the divisional officer during the greater part of the rains for some years to come, and it is absolutely necessary that a substantial residence should be provided for his use, no such accommodation being available at present. The proposed building will always be useful as a rest-house for inspecting officers.

The estimated cost of the building is Rs. 2,746. It is proposed to charge regular occupants of the bungalow one rupee per diem for the term of occupancy only and a small return on the proposed expenditure will thus be obtained, but this will be a mere trifle when compared with the advantages resulting from the supervision by a gazetted officer of the works to be undertaken, which would not be practicable unless suitable accommodation were available.

SPECIFICATION.—The building to be 29′ 0″ long, by 35′ 3″ broad, in the clear on the ground-level. The floor-level will be 2′ above the level of the country. The accommodation to be one main room 15′ × 15′ one side room 15′ × 9′, and one bath-room at the back 7′ × 12′ with verandahs 8′ 6″ wide on two sides of the building. The bungalow to be erected as deliniated on the drawings; but wherever the dimensions differ from the drawings, in all cases the figures to be taken, as correct.

FOUNDATION.—The earth to be excavated to the depth of one foot six inches only, and of the lengths and widths shewn on drawings. The bottom of the trenches will then be well rammed down to another six inches in depth, when they will have to be properly levelled and passed by the officer in charge of the works before the concrete can be allowed to be thrown in. No earth to be allowed in the trenches for making up the deficiency in the openings after the concrete and foundations are in, until the walls will be properly filled in and well rammed down to one uniform level with the land round the building.

CONCRETE.—The concrete to be composed of one part of ghooting or other approved lime, three parts of well-burnt khoa, broken small, and two parts of soorky. It is to be, after being properly mixed, thrown into the trenches and well rammed down and levelled.

BRICKWORK.—The bricks to be of the best description manufactured on the spot: all bricks to be well soaked in water before being used. The mortar to be composed of one part of Sylhet lime to two parts of soorky, thoroughly mixed. The brick work to be of English bond, the courses being level and the surface of the

walls straight and plumb. The horizontal mortar-joints not to be above three-eighths of an inch thick, and the seams to be left open on the face, the interior being well grouted and filled in solid; no broken bricks to be used; drain hole to be formed through the bath-room wall.

SUPERSTRUCTURE—Will be built of masonry precisely similar to the foundations. Relieving arches to be turned over all the flat arches of door and window openings. The brickwork to be properly corbeled out of the cornice round the building. Brick-on-edge steps to be constructed to the four entrances as shown on drawings. The rate covers the extra cost in arches and cornices.

FLAT-TILED FLOORING—To rooms and verandah. The tiles are to be 12″ × 12″ × 1½″ of uniform shape and size, thoroughly well burnt, laid diagonally, their surface to be smoothed by being rubbed on Chunar stones, and the edges properly dressed. They are to be set in a bed of mortar 1½″ thick, composed of one part of stone-lime and two parts of brick-dust over one brick laid flat.

SAND PLASTER.—Sand plaster ½″ thick to be given internally and externally. The mortar for plaster to consist of fresh Sylhet lime and Mugra sand well washed in the proportion of one and half of lime to two of sand, thoroughly mixed together. No extra cost will be allowed for the cornices, either for brickwork or plaster, as the quantities have been taken out to cover the extra labor for this work.

SOORKY PLASTER.—The steps to the entrances and bath-room to be soorky plastered three-eighths of an inch thick, and properly smoothed and rubbed. The plaster will be composed as follows: two parts of Sylhet lime to three parts of soorky, with a small portion of water lime added.

WHITEWASHING.—The interior of the building to have three coats of whitewash. The whitewash to be composed of three and half parts of Sylhet lime, two of shell-lime, and one part of water, thoroughly mixed together.

TERRACE.—The terrace roof to have two tiles on the burgahs or rafters; the lower layer of tiles to be laid in parallel rows; the upper layer to be placed diagonally with one inch of fine mortar between the two layers. The concrete 6″ thick to be prepared in the proportion of two parts of Sylhet lime, one part of soorky, and three parts of broken bricks. The lime and soorky to be well mixed first, then the bricks, broken small, after being well soaked in water, will be added, and the whole thoroughly mixed together. The terrace to be well levelled and beaten; lime-water to be sprinkled over it while it is being consolidated and beaten. It will be laid to a slope, as shall be directed, for the rain-water to run off. The surface will then be plastered with fine cement, and properly smoothed and finished off with lime rubbing.

SAULWOOD-WORK.—The saulwood-work in beams and burgahs to be of the best sound timber, free from sap, large or loose knots, cracks or other defects, and of the full scantlings shewn on the drawings, and properly dressed and fixed as necessary in a good and workman-like manner.

TEAKWOOD—In venetians and doors to be of the best sound timber, free from sap, large or loose knots, cracks or other defects, and of the full scantlings required, and to be executed and fixed in a workman-like manner. Each flap to have three 5-inch brass butt hinges. The venetians having two stay hooks 10″ long fastened to the sill, one 5′ 6″ long sliding bolt, and one small barrel bolt. The internal doors to have two slide mortice bolts and one box door-lock with brass handles. The whole of these fittings will be of English manufacture, the cost of which is included in the rates of the estimate.

PAINTING.—The priming to be one of white lead to eight of chalk, ground and mixed together, with four parts of twice-boiled linseed oil.

The green painting to be of the best mineral verdigris and white lead in proper proportions, ground separately, screened, and well mixed together.

White painting to be of the best mineral white lead, five parts to three parts of linseed oil, properly ground and mixed together with turpentine.

WATER SPOUTS.—Four earthen rain-water spouts, 3″ diameter, to be fixed as hereafter directed.

Form No. 16. **Estimate for special works.**

Detail Measurements.

Kind of work.	Particulars.	No.	L.	B.	H	Content or area	Total.
Excavating, ramming, and making good after.	Long walls to building	2	30 5	3 5	2	427	
	Ditto to bath room ...	1	16	3 5	2	112	
	Ditto to verandah	1	14 5	3 375	2	97 875	
	Ditto to ditto	1	30 5	3 375	2	205 875	
	Cross walls to ditto	2	4 875	3 375	2	65 812	
	Ditto to ditto	1	5 125	3 375	2	34·593	
	Ditto to building	3	13	3 5	2	273	
	Ditto to bath room	2	5	3 5	2	70	
	Steps	2	6	3	5	18	
	Do.	2	5	3	5	15	
	Total excavating, c.ft. ...		... ..	...	... ..	...	1819 155
Concrete	Long walls to building	2	30 5	3 5	1	213 5	
	Ditto to bath-room	1	16	3 5	1	56	
	Ditto to verandah	1	14 5	3 375	1	48 937	
	Ditto to ditto	1	30 5	3 375	1	102 937	
	Cross walls to ditto	2	4 875	3 375	1	32 906	
	Ditto to ditto	1	5 125	3 375	1	17 296	
	Ditto to building	3	13	3 5	1	136 5	
	Ditto to bath-room	2	5	3 5	1	35	
	Total concrete, c ft. ...		... ..	...	.....		643 076
Brick work in foundation and plinth	Long walls to building	2	29 5	2·5	1	147 5	
	Ditto to bath-room	1	15 5	2 5	1	38 75	
	Ditto to verandah	1	14	2·375	1	33 25	
	Ditto to ditto	1	29 5	2 375	1	70 063	
	Cross walls to ditto	2	5 875	2 375	1	27 906	
	Ditto to ditto	1	6 125	2 375	1	14 546	
	Ditto to building	3	14	2 5	1	105	
	Ditto to bath-room	2	6	2 5	1	30	
	Long walls to building	2	29	2	2	232	
	Ditto to bath-room	1	15 25	2	2	61	
	Ditto to verandah	1	13 75	1 875	2	51 562	
	Ditto to ditto	1	29	1 875	2	108 75	
	Cross walls to ditto	2	6 375	1 875	2	47 812	
	Ditto to ditto	1	6 625	1·875	2	24·843	
	Ditto to building	3	14 5	2	2	174	
	Ditto to bath-room	2	6 5	2	2	52	
	Steps	2	6	3	2	72	
	Do.	2	5	3	2	60	
	Total brick work in foundn., c ft....		.....	...	.....	...	1350·956

Estimate for special works. **Form No. 16.**

Detail Measurements,—continued.

Kind of work.	Particulars.	No.	L.	B.	H.	Content or area.	Total.
Brick work in superstructure.	Long walls to main room	2	18	1·5	12·833	692·982	
	Ditto to ditto	2	18	1	1·666	59·976	
	Ditto to side room	2	10·5	1·5	$\frac{9+8}{2}$	267·75	
	Ditto to bath-room	1	15	1·5	8	180	
	Cross walls to main room	2	15	1·5	12·833	577·485	
	Ditto to ditto	2	16	1	1·666	53·312	
	Ditto to side room	1	15	1·5	8	180	
	Ditto to bath-room	1	7	1·5	8	84	
	Ditto to ditto	1	7	1·5	$\frac{9+8}{2}$	89·25	
	Add plinth 5′ 7½″+9′ 6″+5′ 7½″ ...	1	20·75	·125	1	2·594	
	Ditto 7′ 1½″+7′ 1½″+5′ 7½″+4′ 1½″	1	24	·125	1	3	
	Ditto 8′ 6″+9′+3′ 6″+7′ 3″+7′ 1½″	1	28·125	·125	1	3·515	
	Columns	4	1·75	1·75	1	12·25	
	Ditto	4	1·5	1·5	7	63	
	Ditto caps	4	7	·125	·875	1·312	
	Dwarf wall in bath-room	1	7	1	2·5	17·5	
	Add cone for cornice	4	19·25	1	1	77	
							2364·926
	Deduct—						
	Recess	1	12	·25	8	24	
	Ditto	1	7	·25	8	14	
	Openings	6	4	1·5	$\frac{7·5}{3}\times 2$	180	
	Ditto	1	4	1·25	$\frac{7·5}{3}\times 2$	25	
	Ditto	1	3	1·5	$\frac{7}{3}\times 2$	21	
	Ditto	1	4	1·25	$\frac{4·5}{3}\times 2$	15	
							279
	Total brick work in superstructure c. ft.	...	.....	...	.....	...	2085·926
Terraced roofing .	Terraced roofing 6″ on two tiles flat	1	16·25	16·25	×	264·06	
	Total terraced roofing ...	...	.....	...	.....	...	264·06
Ditto sloped ...	6″ sloped terraced	2	$\frac{18·5+29·5}{2}$	9·5	.....	456	
	Roofing on two tiles flat	1	$\frac{18+35·5}{2}$	11·75	.....	314·312	
	Total sloped terraced roofing s. ft.	...	.....	...	.....	...	770·312
Flooring	Tiled flooring over one brick flat levelled and set in mortar ...	1	15	15	.....	225	
	Side room	1	15	9	.....	135	
	Bath-room	1	12	7	.....	84	
	Verandahs	1	29	6·5	.....	188·5	
	Ditto	1	12	6·75	.....	81	
	Total flooring s. ft. ...	..	.....	...	.....	...	713·5

Form No. 16. **Estimate for special works.**

Detail Measurements—continued.

Kind of work.	Particulars.	No.	L.	B.	H.	Content or Area.	Total.
Sand plastering ...	External plinth	2	29	...	2	116	
	Ditto ditto	2	35·25	...	2	141	
	Ditto walls, &c.	2	18	...	12 75	459	
	Ditto ditto	1	13 5	...	12·75	172 125	
	Ditto ditto	1	18	...	3	54	
	Ditto cornice	4	19·25	...	2 5	192 5	
	Ditto parapets, with tops, insides, &c.	4	18	3	.....	216	
	Ditto side-room	1	10·5	$\frac{9+8}{2}$	.....	89 25	
	Ditto bath-room...	1	8·5	$\frac{9+8}{2}$	.....	72·25	
	Ditto outside walls to side and bath room	1	26·5	8	.....	212 ·	
	Ditto ditto ditto	1	15	8	.....	120	
	Sides of steps	6	3	1·5	.....	36	
	Pillars	4	7	1	.....	28	
	Ditto	4	6	7	... ..	168	
	Verandah ceilings	1	29	8	.....	232	
	Ditto ditto	1	14	8	.....	112	
							2420 125
	DEDUCT FROM PLINTH—						
	Steps	2	6	1·5	.....	18	
	Ditto	2	5	1·5	.....	15	
							33
	Total External plastering ...	...	.....	...	.....	...	2387·125
	Internal plastering	5	15	12·79	.....	959·25	
	Ditto	1	15	8	.....	120	
	Ditto	3	9	$\frac{9+8}{2}$	.....	229·5	
	Ditto	1	3	9	.....	24	
	Ditto	1	7	$\frac{9+8}{2}$	.....	60	
	Ditto	1	7	8	.... .	56	
	Ditto	1	12	8	. ..	96	
	Ceilings	1	15	15	... ..	225	
	Ditto	1	15	9 5	.....	142 5	
	Ditto	1	12	7·5	.....	90	
	Total Internal plastering ...	...	.....	...	.....	...	2005·25
	Total Sand plastering s. ft. ...		.....	...	.....	...	4392·375

No deduction will be made so as to allow for the extra work in cornices, mouldings, soffits to openings, &c.

White-washing ...	Same as sand plastering	...	.....	...	.....	...	4392·375
Soorkey plaster ...	Steps	2	6	...	5	60	
	Ditto	2	5	...	5	50	
	Dwarf wall in bath-room	1	7	...	3	21	
	Total Soorkey plaster s. ft. ...	...	.....	...	.....	...	131

Estimate for special works. **Form No. 16.**

Detail Measurements—concluded.

Kind of work.	Particulars.	No.	L.	B.	H.	Content or Area.	Total.
Sál wood work ...	Sál wood work in beams and burgahs, &c.	4	17	8	10	37 77	
	Ditto ditto	15	16	8	3	15	
	Wall plates	3	18	4½	4½	7 6	
	Architraves	2	29	8	6	19 83	
	Ditto	1	35 25	8	6	11·75	
	Angle ties	2	15	8	6	10	
	Rafters or burgahs	23	12·25	4½	4½	39 62	
	Ditto ditto	56	10·25	4½	4½	80 75	
	Total Sál wood work c. ft. ...	..	.....	...	.....	...	221·82
Teak wood work ...	2″ Venetian doors, including chowkats 5″ × 4″, sills, &c. with hinges, bolts, locks, &c.	6	4	...	7·5	180	
	Ditto ditto	1	4	...	4·5	18	
	Total Teak wood venetians s. ft. ...	.	.....	...	.....	...	198
	2″ Teak wood moulded panel doors, including chowkats 5″ × 4″, sills, &c., with hinges, bolts, locks, &c., complete	1	4	...	7·5	30	
	Ditto ditto	1	3	...	7	21	
	Total Panel doors s. ft. ...	...	.....	...	.....	...	51
Green painting two coats over a coat of priming.	Venetians 6×3	18	4	...	7·5	540	
	Ditto	3	4	...	4·5	54	
	Total Green painting s. ft. ...	...	.....	...	.....	...	594
Brown painting ...	Doors	2	4	...	7·5	60	
	Ditto	2	3	...	7	42	
	Total Brown painting s. ft. ...		.....	...	.....	...	102
White painting ...	Main room beams	4	15	...	2·5	150	
	Ditto burgahs	15	15	...	·75	168·75	
	Side room, &c., plates	3	18	...	4·5	20 25	
	Architraves	2	29	...	1·75	101	
	Ditto	1	35·25	...	1·75	61·5	
	Angle ties	2	15	...	1·75	52 5	
	Burgahs or rafters	23	12 25	...	1·2	328·7	
	Ditto	56	10	...	1·2	662·5	
	Total White painting s. ft. ...	...	.....	...	.....	...	1535·20
Water-spouts ...	Earthen water-spouts	4	.....	...	.....	...	4

Form Nos. 16 & 17. Est. for special works. Record of sanctd. works.

Abstract of cost.

Quantity.	Items.	If bricks are manufactured on the spot. Rate.	Cost.	Total.
		Rs.	Rs A. P.	Rs. A. P.
1819·155 c ft.	Digging foundation	5 per °/₀₀	7 0 0	
643 076 ,,	Concrete	24 per °/₀	154 0 0	
3436 883 ,,	Brick work	24 ,,	825 0 0	
264 06 s. ft.	Terraced roofing	22 ,,	58 0 0	
770 312 ,,	Ditto sloped	23 ,,	177 0 0	
718 5 ,,	Flooring	22 ,,	157 0 0	
4302 375 ,,	Sand plastering	4 ,,	176 0 0	
4302 375 ,,	Whitewashing	3 per °/₀₀	13 0 0	
131 ,,	Soorky plaster	3-8 ,,	5 0 0	
221 82 c ft.	Sál wood work	3 per foot.	665 0 0	
198 s. ft.	2" Teak wood work in venetian doors	1-4 ,,	247 0 0	
51 ,,	2" ditto in panel doors ...	1-4 ,,	64 0 0	
594 ,,	Green painting	4 per °/₀	24 0 0	
102 ,,	Brown ditto	3-8 ,,	4 0 0	
1535 2 ,,	White ditto	2-8 ,,	38 0 0	
4 No.	Earthen water-spouts	0-6 each	2 0 0	
	Total ...		2,616 0 0	
	Contingencies	5 per °/₀	130 0 0	
				2,746 0 0
	GRAND TOTAL ...			2,746 0 0

Dated ——— }
The ——— 187 . }

Deputy Conservator of Forests,
Central Division, C. P.

[Prescribed]

FORM No. 17.

Forest Department, Central Provinces.

Record of sanctioned works in the Central Division.

Forest range.	Korai.
Nature of work.	Clearing fire-lines.
Number and date of sanction.	No. 145, dated 10th January 1874, of Conservator.
Amount sanctioned.	Rs. 600.

Month.	Particulars of expenditure.	Amount.

[Prescribed]

FORM No. 18.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Statement of outstandings on account of revenue for the month of June 1874.

Names.	Particulars.	Outstanding on 1st June 1874.	Value of sales during the month.	TOTAL.	Nos. of items in cash book.	Recoveries made during the month.	Balance due to Department on 30th June 1874.	REMARKS.

DATED _____

The _____ *187*

Deputy Conservator of Forests,
Central Division.

Form No. 19. Permits.

[Suggested]

No. FORM No. 19.

FOREST DEPARTMENT, C. P., CENTRAL DIVISION.

Permit No. *of 187 -7*

Name of holder.

Residence.

Name of forest block and compartment	Date of expiry.	Description of timber or other produce.	No. or quantity.	Rate	Amount.			Remarks.
		Total ...						

DATED _____

The _____ *187* .

Forester,

_____ *Range.*

[Suggested]

No. FORM No. 19.

FOREST DEPARTMENT, C. P., CENTRAL DIVISION.

Permit No. *of 187 -7*

Name of holder.

Residence.

Name of forest block and compartment.	Date of expiry.	Description of timber or other produce.	No or quantity.	Rate.	Amount.			Remarks
		Total ...						

DATED _____

The _____ *187* .

Forester,

_____ *Range.*

[Prescribed]

FORM No. 20.

Head of Service. } B. I

{ of Voucher No. _____ 187

FOREST DEPARTMENT, CENTRAL PROVINCES.

Salary list of sanctioned establishment of the Korai Range, Central Division, for _____ *187*

No	Name	Office and charge.	Amount of salary.	Deductions for funds, fines, &c ; as over leaf.	Deductions on account of savings.	Net amount paid.	Signature or Remarks
		Total					

Certified, that all items charged in this bill have been disbursed by me.

Asst Consvr of Forests, Korai Range

Passed for Rs _____

DATED _____

The _____ *187* .

Depy. Consvr. of Forests, Central Divn

Memo. of funds and other deductions.

No.	Name and particulars.			Uncovenanted Service Family Pension Fund.	Fines.	Total deductions	REMARKS
	Total						

Depy. Consvr. of Forests, Central Divn.

Form No. 21. Trav allce. Bill.

[Prescribed]

FORM No. 21.

Head of Service. } {Voucher No.——— of———187

FOREST DEPARTMENT, CENTRAL PROVINCES.

Travelling allowance bill of———

———*Assistant Conservator of Forests, Korai Range, for the month of June* 1874.

Date of journey.	Journeys.		No of Miles		No of days.	Remarks.
	From	To	By rail	By dâk.		

———miles by rail at———per mile, Rs.———

———miles by dâk at———per mile, Rs.———

———days at———per day, Rs.———

Total Rs.———

Dated———

The———187.

———

Asst. Consvr. of Forests, Korai Range.

[Countersigned.]

———

Depy. Consvr. of Forests, Central Divn.

Passed for Rs.———

Dated———

The———187.

———

Consvr. of Forests, Central Provinces.

Transfer from Public Dept. Form No. 22.

[Prescribed]

FORM No. 22.

Bill No.——— of ———187 . } Head of Service.——— { Voucher No.——— of ———187

FOREST DEPARTMENT, CENTRAL PROVINCES.

——————————————— *Dr.*

To the Deputy Conservator of Forests, Central Division.

Dates.		Items.	Amount.			Total		
			Rs.	A.	P.	Rs.	A.	P.

DATED ——————— } ———————

The ———————*187* . } *Depy. Consvr. of Forests, Central Divn.*

Accepted.

DATED ——————— } ———————

The ———————*187* . } ———————

[Prescribed]

FORM No. 23.

Head of Service.

Voucher No _____
for ____ 187 .

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Daily labour on _____ *from* _____ *to* _____ *187*

Particulars of work.	Progress.			Description of labour and materials.	No.	Rate.		Amount.		Signatures.
	Previous	Now exhibited.	Total.			At	Per	Per item.	Total per work.	

This amount of Rs. _____ has been disbursed by _____

DATED _____
The _____ *187* .

_____
Asst. Consvr. of Forests, Korai Range.

Passed for Rs. _____

_____
Depy. Consvr. of Forests, Central Divn.

[Prescribed]

FORM No. 24.

Head of service } { Voucher No. — of ——— 187

FOREST DEPARTMENT, CEN. PROVS., CENTRAL DIVISION.

Particulars	Amount.			Remarks.
	Rs.	A.	P.	

Received the above amount of Rupees ———

This amount of Rs. ——— has been disbursed by ———

Asst. Consvr. of Forests, Korai Range

Passed for Rupees ———

DATED ———

The ——— *187* .

Depy. Consvr. of Forests, Central Divn.

[Prescribed]

FORM No. 25.

FOREST DEPARTMENT, CEN. PROVS., CENTRAL DIVISION.

Return of changes in the Subordinate Establishments during the month of June 1874.

No.	Name.	Office and charge.	Amount of salary.			Remarks
			Rs.	A.	P	

DATED ———

The ——— *187* .

Depy. Consvr. of Forests, Central Divn.

[Prescribed]

FORM No. 26.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Application for credits on the under-mentioned Treasuries to meet the anticipated expenditure during the second quarter ending 30th September 1874.

Numbers of the budget heads.	Budget heads.	Amount.	REMARKS.
AI	Timber and other produce removed from the forests by Government agency.		
II	Timber and other produce removed from the forests by consumers and purchasers		
III	Confiscated, drift and waif wood		
IV	Revenue from forests not managed by Government ..		
V	Rent of leased forests and payments to shareholders in forests managed by Government		
VI	Live and dead stock		
VII	Communications and buildings		
VIII	Demarcation, improvement, and extension of forests		
IX	Miscellaneous		
BI	Salaries		
II	Travelling allowances		
III	Contingencies		
	TOTAL ...		
	To be granted as follows :—		
	On ——— Treasury Rs.		
	On ——— do. ,,		
	On ——— do. ,,		
	TOTAL CREDITS APPLIED FOR		
	Memorandum of balance estimated to be in hand on 1st July 1874 :—		
	Cash ——— Rs.		
	Drawing account ——— Treasury ,,		
	Ditto ——— ditto ,,		
	Ditto ——— ditto ,,		
	TOTAL ...		

DATED ———
The ——— *187* .

Depy. Consvr. of Forests, Central Division.

[Prescribed]

FORM No. 27.

FOREST DEPARTMENT, CENTRAL PROVINCES.

List of credits required for the quarter ending 30th September 1874.

In whose name.	Name of Treasury.	Amount.	REMARKS.
TOTAL ...			

DATED ———
The ——— *187* .

Consvr. of Forests, Central Provinces.

[Prescribed]

FORM No. 28.

Dr. FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION. *Cr.*

Account current with the _____ Treasury for the quarter ending 30th September 1874.

Date.	Letters of credit.	Amount.	Date.	No. of cheque.	Particulars of cheques.	Amount.

[Prescribed]

FORM No. 29.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Register of cheques drawn during June 1874.

No. of cheque.	Date.	On what Treasury.	Amount.	FOR USE IN ACCOUNTANT GENERAL'S OFFICE. Date of encashment at Treasury.	REMARKS.

DATED _____ }

The _____ 187

Depy. Consvr. of Forests, Central Divn.

Account current with Treasury. Regr. of cheques. Forms Nos. 28 & 29.

[Prescribed.]

FORM No. 30.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Abstract of entries in contractors' (or disbursers') ledgers during June 1874.

No. of account in ledger.	Names.	Particulars of work.	Department Debtor.			Department Creditor.				Balance due.		Remarks.
			Balance due from last month.	Recoveries in cash or value of supplies or work done during the month.	Total.	Balance outstanding from last month.	No. of items in cash-book.	Payments during month.	Total.	By contractor [or disburser.]	To contractor [or disburser.]	
TOTAL ...												

DATED_____

*The*_____ *187* .

Depy. Consvr. of Forests, Central Divn.

[Suggested.]

FORM No. 31.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Statement showing the revenue and expenditure of each forest range during June 1874.

Budget heads	Korai.	Sonawani.				Total as per cash book.	REMARKS.
Revenue { I. II. III. IV. V.							
Total Revenue ..							
Expenditure { AI. II III IV V. VI VII. VIII. IX BI. II. III.							
Total Expenditure ...							

DATED_____

*The*_____ *187* .

Depy. Consvr. of Forests, Central Divn.

[Suggested]

FORM No. 32.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Register of revenue received on the different descriptions of forest produce during the year 187 -7

Description of Produce.	April.	May.	June.	July.	August	September.	October	November.	December.	January	February	March	TOTAL.
TOTAL ...													

[Prescribed]

FORM No. 33.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Classified abstract of revenue and expenditure in the Central Division during June 1874.

Number of item in cash book.	ITEMS.	Amount.	Total of budget Sub-head.	REMARKS.

NOTE.—The items in this abstract should be arranged in accordance with the prescribed budget heads and sub-heads.

DATED _____

The _____ *187*

Consvr. of Forests, Central Provinces.

[Prescribed]

FORM No. 34.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Objection statement to the accounts of the Central Division for the Month of June 1874.

Number of item in cash book, and whether debtor or creditor side.	Date.	Particulars.	Amount.	Nature of objection.	Explanation.	Conservator's recommendation and Comptroller General's orders.

DATED _____

The _____ *187*

Consvr. of Forests, Central Provinces.

Depy. Consvr. of Forests, Central Division.

Consvr. of Forests, Central Provinces.

Form No. 35. Summary of Rev and Expre.

[Prescribed.]

FORM No. 35.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Summary of revenue up to the end of June 1874.

Budget heads.	Estimate for 1874-75.	Revenue to end of May 1874.	Revenue during June 1874.	Total revenue to end of June 1874.
TOTAL REVENUE ...				

DATED_____
*The*_____*187* .

_____
Comptroller General.

Summary of Rev. & Expre. Form No. 35,—contd.

FOREST DEPARTMENT, CENTRAL PROVINCES, CENTRAL DIVISION.

Summary of expenditure up to the end of June 1874.

Budget heads.	Estimate for 1874-75.	Expenditure to end of May 1874.	Expenditure during June 1874.	Total expenditure to end of June 1874.
A. Conservancy and Works				
Carried over Total A. Conservancy and Works				

Form No. 35.—concld. **Summary of Rev. & Expre.**

Summary of expenditure up to the end of June 1874—contd.

Budget heads.	Estimate for 1874-75.	Expenditure to end of May 1874.	Expenditure during June 1874.	Total expenditure to end of June 1874.
Brought forward A Conservancy and Works ...				
B. Establishments ...				
Total B. Establishments ..				
GRAND TOTAL OF ALL EXPENDITURE				

DATED_____ .
*The*_____ *187* .

Comptroller General.

[Prescribed.]

FORM No. 36.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Dr. — *Account Current for the month of June 1874.* — *Cr.*

To cash balance on 1st June.	Direction	137	14	8		By expenditure under A.	Direction	55	4	0	
	Northern Division	426	3	6			Northern Division	3,162	10	7	
	Central do.	218	4	3			Central do.	503	14	4	
	——— do.	..					——— do.	...			
					782 6 5						3,721 12 11
„ revenue received in cash.	Northern Division	3,652	14	9		„ expenditure under B.	Direction	2,320	14	6	
	Central do.	536	2	0			Northern Division	2,034	3	4	
	——— do.	...					Central do.	1,208	6	8	
					4,189 0 9		——— do.	...			
											5,563 8 6
„ revenue adjusted by book transfer.	Public Works Department	1,156	0	0		„ objectionable items not included under expenditure.	Northern Division	7	5	2	
	—— —State Railway	780	0	0			Western do.	0	8	0	
	Telegraph Department	2,156	4	0			——— do.	...			
	——— do.	...									7 13 2
					4,092 4 0						
„ remittances from State Treasuries.	Nagpore Treasury	3,843	8	1		„ revenue remittances to State Treasuries.	Nagpore Treasury	540	8	0	
	Jubbulpore do.	5,291	7	8			Jubbulpore do.	3,628	8	9	
	——— do.	...					——— do.	...			
	——— do.	...									4.169 0 9
					9,134 15 9	„ revenue remittances adjusted by book transfer		4,092	4	0	4,092 4 0
„ remittances by transfer from other Departments.	Public Works Department	113	3	4		„ advances recoverable		1,086	2	4	1,086 2 4
	Medical do.	35	1	7		„ deposits repaid		14	8	0	14 8 0
	Mathl. Instrument do.	74	2	0		„ ..		...			
	——— do.	...				„ ...		...			
					222 6 11	„ ...		...			
„ contributions to funds.	U. S. F. P. Fund	102	2	0		„ cash balance on 30th June.	Direction	94	12	2	
	Military do.	52	0	4			Northern Division	358	8	1	
	——— do.	...			154 2 4		Central do.	233	14	3	
advances recoverable		742	8	0	742 8 0		——— do.	...			
„ deposits		24	8	0	24 8 0						687 2 6
	TOTAL	...			19,342 4 2		TOTAL	...			19,342 4 2

DATED ———
The ——— *187*

Comptroller General.

Monthly Account Current. Form No. 36.

[Prescribed.]

FORM No. 37.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Central Division.

Name of File, Subordinate Establishment.

Case No. 13 of 1874-75.

Subject.

Dismissal of Maula Baksh, Forester.

[Prescribed.]

FORM No. 38.

FOREST DEPARTMENT, C. P., CENTRAL DIVISION.

Register of Cases in the Office of the Deputy Conservator during 1874-75.

Number of Case.	Name of File.	Subject of Case.	Date of close of Case.

[Prescribed.]

FORM No. 39.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Register of books (or maps) in the Office of the Central Division.

No.	Date of receipt.	Number of copies.	Title or designation.	REMARKS.

[Prescribed.]

FORM No. 40.

Register of Receipts and Issues of Documents in the Office of the Deputy Conservator of Forests, Central Division, Central Provinces, for 1874-75.

Register No	Case No	Name of File	From or to whom	Receipts		Issues		Subject	Reference	
				No	Date	No	Date		Back	Forward

[Prescribed.]

FORM No 41.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Register of distribution of Books, Circulars, &c., from the Office of the Conservator of Forests during 1874 75.

Date	Whence received	Description	No received	How disposed of								Total number disposed of	Remarks
				Northern Division	Central Division								

Forms Nos. 42 to 44. Tour list of Consvr.—Regr. of Pros.—Transr. Cert.

[Prescribed.]

FORM No. 42.

FOREST DEPARTMENT, CENTRAL PROVINCES.

List of Documents received in and issued from the Office of the Conservator of Forests on the 1st June 1874.

Date of receipt or issue.	Documents received or issued.		From or to whom.	Subject	How disposed of.	Conservator's orders.
	No.	Date.				

DATED NAGPÚR,
The _____ *187* .

_____
In charge of Office of Consvr. of Forests.

Consvr. of Forests, C. P.

[Suggested.]

FORM No. 43.

Register of Proceedings in the Office of the Conservator of Forests, Central Provinces, for the month of June 1874.

Proceedings Nos.	Subject and order.	Date of previous orders.

[Prescribed.]

FORM No. 44.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Certificate of Transfer of Charge of the Central Division.

DATED _____
The _____ 187 .

I certify that I received charge of the Central Division from _____ on the $\frac{\text{fore}}{\text{after}}$ noon of _____ this _____ day of _____ 187 .

I received the sum of Rupees _____, being the amount of cash balance as shown by the cash book on this date, and I also received the under-mentioned imprest advance receipts.

I have acquainted myself with the books and accounts of the office which are posted up to date, with the following exceptions, *viz.*:—

Countersigned.

_____ _____

Consvr. of Forests, Relieved Officer. *Conservator of Forests, Relieving Officer.*

[Prescribed.]

FORM No. 45.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Area of _____ *Forests* _____, *1874-75.*

Division or Range.	Name of Forest.	AREA ON APRIL 1ST, 1874.		ADDED DURING THE YEAR.		EXCLUDED OR TRANSFERRED TO OTHER HEADS.		TOTAL ON 31ST MARCH 1875.		No. and date of notification of additions.	REMARKS.
		Square miles.	Acres.	Square miles.	Acres.	Square miles.	Acres.	Square miles.	Acres.		
	TOTAL ...										

DATED _____

The _____ *187* .

_____

Conservator of Forests, C. P.

[Prescribed.]

FORM No. 46

FOREST DEPARTMENT, CENTRAL PROVINCES.

Area of Plantations, 1874-75.

Division	Name of Plantation	On 1st April 1874.		During 1874-75.		On 31st March 1875.		Remarks
		Area.	Total Cost.	Area added	Cost.	Total Area.	Total Cost.	
	Total ...							

Note.—No areas should be entered in this return which are not fairly stocked

Dated_____

*The*_____ *187*

Conservator of Forests, C. P.

[Suggested.]

FORM No. 47.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Area of Forest tracts protected from fire during the dry season of 1875 (to accompany report for 1874-75).

DIVISION.	Forest tracts.	UP TO 15TH JUNE 1874.				DURING DRY SEASON OF 1875.						Total Cost up to 30th June 1875.			Year when protection commenced.	REMARKS.
		Area actually protected.	Total Cost.			Area attempted to be protected.	Failures.	Actually protected.	Amount expended.							
		Acres.				Acres.	Acres.	Acres.								
Southern ...	Moharli ...	...	110	0	0	30,000	16,500	13,500	750	0	0	860	0	0	June 1874.	
Ditto ...	Bimaram ...	6,500	890	0	0	12,300	350	11,950	600	0	0	1,490	0	0	,, 1872.	
Central ...	Satpura ...	31,000	3,000	0	0	31,000	...	31,000	570	0	0	3,570	0	0	,, 1871.	
Western ...	Kahbhit ...	...	...	..	...	7,680	...	7,680	20	0	0	20	0	0	,, 1874.	
	TOTAL ...	37,500	4,000	0	0	80,980	16,850	64,130	1,940	0	0	5,940	0	0		
	Charged in previous years ...											2,440	0	0		
	,, ,, 1874-75 ...											2,500	0	0		
	,, ,, 1875-76 ...											1,000	0	0		
	TOTAL ...											5,940	0	0		

NOTE.—This form is for the dry season, and not for the financial year, and therefore the date up to which expenditure is included must be filled in to suit the circumstances of each province.

DATED_____

*The*_____*187*

Conservator of Forests, C. P.

[Prescribed.]

FORM No. 48.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Prosecutions for breaches of Forest Rules during 1874-75.

Forest Division and Civil District.	Injury to Forest by fire.		Unauthorized felling or appropriation of wood and minor forest produce.		Grazing without permission or in tracts in which grazing is pohibited.		Other offences.		Total.			
									Prosecutions.		Convictions.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
Total ...												

DATED_____

*The*_____ *187* .

Conservator of Forests, C. P.

[Prescribed.]

FORM No. 49.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Annual Summary of Revenue and Expenditure of the different Divisions during 1874-75.

Budget Heads.	Direction.	Division.	Division.	Division.	Division.	Division.	Division.	Division.	Total.
REVENUE.									
REVENUE, TOTAL ...									

Annl. Form No. 49,—contd Summary of Rev. and Exp.

Annual Summary of Revenue and Expenditure of the different Divisions during 1874-75,—continued.

Budget Heads.	Direction.	Division.	Division.	Division.	Division.	Division.	Division.	Division.	Division.	Total.
EXPENDITURE.										
A.—Conservancy and Works.										
Total A.—Conservancy and Works ...										

Summary of Rev. and Exp. Annl. Form No. 49.—concld

| | | |

[Prescribed.]

FORM No. 50.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Dr. *Account Current for the year 1874-75.* *Cr.*

To Cash Balance on 1st April 1874.		...	...	By Expenditure under A.	Northern Division	...	...
„ Revenue received in cash.	Northern Division	...	...		Central „	...	...
	Central „	...	...		„ „	...	...
	„ „	...	...				
„ Revenue adjusted by book transfer.	Public Works Department	...	...	„ Expenditure under B.	Northern Division	...	...
	„ State Railway	...	...		Central „	...	...
	„ Department	...	...		„ „	...	...
„ Remittances from State Treasuries		...	...				
„ Remittances by transfer from other Departments.	Public Works Department	...	...	„ Objectionable items not included in Expenditure		...	...
	Medical Department	...	...	„ Revenue remittances to State Treasuries		...	..
	Mathematical Instt. Dept.	...	...	„ „ „ adjusted by book transfer		...	...
	„ „	...	...	„ Advances Recoverable		...	..
	„ „	...	...	„ Deposits repaid		...	...
„ Contributions to Funds.	U. S. F. P. Fund	...	...	„ Refunds		...	...
	Military „	...	...	„		...	...
	„ „	...	...	„		...	...
„ Advances Recoverable		...	..	„		...	...
„ Deposits		...	...	„ Cash balance on 31st March 1875.		...	...
„ Cash recoveries of service payments		...	...				
„ Refunds		...	...				
„		...	...				
	TOTAL		...		TOTAL		...

DATED_____

The _____ *178* .

Conservator of Forests, C. P.

[Prescribed.]

FORM No. 51.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Annual Statement of Outstandings and Liabilities on account of contractors (or disbursers) for 1874-75.

DIVISION.	DEPARTMENT DEBTOR.			DEPARTMENT CREDITOR.			BALANCE DUE.		REMARKS.
	At commencement of year.	Recoveries in cash and value of supplies and work done during year.	At close of year.	At commencement of year.	Payments made during year.	At close of year.	To Department (outstandings).	By Department (liabilities).	
TOTALL ...									

DATED _____

The _____ *187*

_____

Conservator of Forests, C. P.

[Prescribed.]

FORM No. 52.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Annual Statement of Outstandings on account of Revenue during 1874-75.

DIVISION.	Particulars.	Outstandings at commencement of year.	Value of sales and other revenue during year.	Total.	Amount realized during year.	Balance due to the Department at end of year	REMARKS.
	TOTAL ...						

DATED _____

The _____ *187*

Conservator of Forests,
Central Provinces.

[Suggested.]

FORM No. 53.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Statement of Trees felled during the year 1874-75.

DIVISION.	Forest Range.	Locality.	Description of trees.	ON HAND FROM PREVIOUS YEAR.		FELLED DURING CURRENT YEAR.		TOTAL.		DISPOSED OF DURING CURRENT YEAR.			CLOSING BALANCE.		REMARKS
				No.	C. Ft.	No.	C. Ft.	No.	C. Ft.	How disposed of.	No.	C. Ft.	No.	C. Ft.	
			TOTAL ...												

DATED _____

The _____ *187* .

Conservator of Forests,
Central Provinces.

Annl. Form No. 54. Statmt. of logs, &c., cut & exported.

[Suggested.]

FORM No. 54.

Forest Department, Central Provinces.

Statement of Logs, Sleepers and other Scantling cut and exported during the year 1874-75.

Division.	Forest Range.	Locality	Description of Timber and Scantling.	On hand from previous year.		Cut during current Year.		Total.		Disposed of during current Year.			Closing balance.		Remarks.
				No.	C. Ft.	No.	C. Ft.	No.	C. Ft.	How disposed of.	No.	C. Ft.	No.	C. Ft.	
			Total ...												

Dated _____

The _____ *187* .

Conservator of Forests, Central Provinces.

[Prescribed.

FORM No. 55.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Statement of Timber and other Produce brought to Depôt from the different Forest Divisions during the year 1874-75.

Division.	Forest.	Description of Timber, &c.	Number of		Total of each division.		Remarks
			Pieces.	C. Ft.	Pieces.	C. Ft.	
Total			Total				

Dated_____

*The*_____ *187* .

Conservator of Forests, Central Provinces.

[Prescribed.]

FORM No. 56.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Annual account of Timber and other Produce for the year 1874-75.

Particulars.	Pieces.		Total.		Particulars.	Pieces.		Total.	
	No.	C. Ft	No.	C. Ft.		No.	C. Ft.	No.	C. Ft.
Balance in hand at commencement of year					Removed by purchasers				
						--			
					Lost or used by the Department				
Received during year									
					Balance in hand at close of year				
TOTAL ...					TOTAL ...				

DATED _____

The _____ *187*

_____

Conservator of Forests, Central Provinces.

[Suggested.]

FORM No. 57.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Statement showing the Amount realized on account of the different classes of Timber and other Produce sold during 1874-75.

Division.	Description of Timber, &c.	No. of pieces, &c., sold.	Cubic contents.	Amount realized and due on account of Sales.	Average amount per log, &c.	Average cubical contents of logs.	Average amount per cubic foot.	Remarks.
	TOTAL ...							
DEDUCT— Amount due but not realized during year								
Balance								
ADD— Amount realized on account of former years								
Total shewn as Revenue on account of sales under Budget Head I.								

DATED _____

The _____ *187* .

_____

Conservator of Forests, Central Provinces.

Amount realised on acct. of timber, &c. Annl. Form No. 57.

Annl. Form No. 58. Expenditure on timber, &c., brought to Depot.

[Suggested.]

FORM No. 58.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Statement shewing the Amount expended on the different classes of Timber and other Produce brought to Depôt during 1874-75.

Division or Depôt.	Particulars of Timber, &c	No of		Expenditure			Average.			Remarks
		Pieces.	Cubic Contents.	Timber expenses under A I	Quota of all other expenditure chargeable against Timber &c	Total amount chargeable against Timber, &c	Amount per piece.	Cubic Contents per piece	Amount per cubic foot.	
	TOTAL ...									

DATED _____

The _____ *187* .

Conservator of Forests,
Central Provinces.

[Suggested.]

FORM No. 59.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Statement shewing the Revenue derived from, and Expenditure incurred on, Timber and other Produce sold to Public Departments from Depôt during the year 1874-75.

Name of Department.	Particulars of supplies.	Amount supplied.	Rate. at	Rate. per	Amount of Revenue. Due.	Received.	Outstanding.	Cost to Forest Department. Timber expenses under A I.	Quota of all other expenditure chargeable against Timber, &c.	Total.	Comparison of Revenue and Expenditure. Surplus.	Deficit.	Remarks.
		TOTAL											

[Suggested.]

FORM No. 60.

FOREST DEPARTMENT, CENTRAL PROVINCES.

Abstract showing the Value of Timber and of Live and Dead Stock for the year 1874-75.

Description of Timber and other Stock.	On hand at commencement of the year.		Received during the year.		Total.		Sold, otherwise disposed of and lost during the year, and allowance for depreciation.		On hand at close of the year.		Cause of loss and other particulars.
	No.	Value.	No.	Value.	No.	Value	No.	Value.	No.	Value.	
Total ...											

NOTE.—Difference in value at commencement and close of the year, Rs.

DATED _____

The _____ *187* .

Conservator of Forests, Central Provinces.

1877

GOVERNMENT OF INDIA

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

FORESTS.

To

RESOLUTION.

Circular No. 36 F.

Dated Simla, the 6th October 1877.

5th.—A certificate of having passed the examination in the Hindustani language by the lower standard. Candidates selected in Burma or Mysore and Coorg will be required to pass an examination in Burmese and Canarese respectively by a standard corresponding to the lower standard in Hindustani.

6th.—A certificate from the Superintendent of Forest Surveys or the Principal of any College of Civil Engineering in India of qualification in surveying. Candidates who cannot present themselves for examination before any of the above officers, may be examined by an officer of the Public Works Department not under the rank of an Executive Engineer, or by an officer of the Survey Department not under the rank of a Deputy Superintendent.

The examination in surveying will be as follows :—

A circuit round about one square mile of flat country to be traversed with a prismatic compass and chain, the bearings, distances and offsets to be recorded in a field-book, and to be plotted by the candidate on a scale not less than 4" = 1 mile. The roads, paths, streams, houses and other topographical features to be filled in by plane-table and chain, but no hill shading to be required.

The Examiner, if he be not the Superintendent of Forest Surveys or the Principal of a Civil Engineering College, will forward the map thus completed and the field-book to the Superintendent of Forest Surveys with a certificate that the work is *bonâ fide* that of the candidate, and that it has been done under his supervision. The Superintendent of Forest Surveys will send the above documents with his remarks to the Conservator to whom the application was made.

Candidates who may be possessed of greater skill than is required to execute the above survey should be permitted to show it, should they wish to do so, by the addition of hill shading or the survey of a piece of intricate or mountainous country.

4. The names of candidates whose applications are accepted will be registered, but registration does not imply any promise of appointment. Candidates will be eligible for appointments in the event of vacancies arising. They will be styled Sub-Assistant Conservators of Forests on probation. From date of joining they will receive salary at the rate of Rs. 200 per mensem.

5. In the case of candidates who have passed the final examination as Engineers in the Thomason College at Roorkee, the certificate of qualification in surveying required under paragraph 2(6) will be dispensed with. In the event of these candidates not having passed by the lower standard in Hindustani, they will receive pay at the rate of Rs. 150 per mensem, which rate will be raised to Rs. 200 per mensem on their passing that examination or a similar examination in Burmese or Canarese, in case they should be posted to the Forest Department of Burma or of Mysore and Coorg.

6. Regarding their progress and qualifications, half-yearly reports will be submitted by the Conservator to the Local Government or Chief Commissioner, by whom they will be forwarded to the Government of India with a recommendation for permanent appointment as Sub-Assistant Conservator, in the event of vacancies arising in that grade, or for removal.

7. Before promotion to the grade of Assistant Conservator, Sub-Assistant Conservators may be required to pass such further examinations in languages or other subjects as may from time to time be prescribed by the Government of India for officers in the Forest Department.

APPENDIX B.

Extract from the General Regulations and Orders of the Army in the Bengal Presidency.

Examinations in the Native languages by the Lower and Higher Standards.

Lower Standard.

1. The following are the tests laid down for this examination :— Tests for the examination.

(*a.*)—Reading fairly, and construing with accuracy, not less than half an octavo page of the under-mentioned works :—

1. *Bagh-o-Bahar*—the second durvesh including the story of King Azad Bakt.
2. *Bytal Pacheesee*—the first ten stories.

(*b.*)—Conversing with the examiners, or with natives of India, on subjects likely to occur in the performance of regimental or professional duty, in the transaction of ordinary business, or in the course of every-day life. If this test is applied through the medium of a native of India, he should speak plain Hindustani, free from peculiarities of idiom and dialect, and not a *patois*; and if the candidate porves his ability to comprehend readily all that is said to him, and to make himself fairly intelligible, more should not be required.

2. Examinations will be conducted by station committees, to be assembled, under the orders of officers commanding, on the first Monday in every alternate month, at the following stations :— Agra, Allahabad, Bareilly, Cawnpore, Dinapore, Fort William, Jubbulpore, Gowhatty, Landour, Lucknow, Meean-Meer, Meerut, Mooltan, Morar, Gwalior, Nynee-Tal, Peshawur, Rawul-Pindee, Saugor, Simla, Sealkote, Shillong and Umballa. (Para. 7.) Assembly of committees of examination.

3. The committee will consist of a president and two members, the former being, if possible, an officer who has passed the interpreter's examination, or the higher standard; and the latter, officers who have passed the interpreter's, Hindustani, or higher standard examinations. For the examination of medical officers or medical subordinates, the committees will be composed of two officers who have passed examinations as above, and a medical officer attending—the latter having passed either the higher or lower standard examinations; but when a passed medical officer is not available, a medical officer of long standing and experience may Composition of committees.

be nominated, a certificate to that effect from the officer commanding the station being attached to the proceedings. The decision of the committee is final, and is not subject to review by officers commanding stations.

Proceedings of the committee.

4. The colloquial examination of each candidate will be carefully recorded in writing by the committee, and a copy of this record will be attached to the committee's report. The questions need not exceed 15, but should not be less than 10 in number; they should be selected with discretion, and all questions tending to puzzle a candidate are to be avoided (para. 1). The remarks of the committee in the report are to be expressed definitely and concisely, thus:—"excellent," "very good," "good," "tolerable," "indifferent," "very indifferent," "bad," "very bad." (Para. 14.)

Form of committee report.

5. The report of the committee is to be in the following form, and is to be forwarded by the president of the committee direct to the Adjutant-General the day after the examination. A separate report is required for each candidate:—

Proceedings of the committee of examiners on the examination for the lower standard of_____, held this day as laid down in paragraphs 2481 to 2485 of the Bengal Army Regulations.

Dated at_____187

		Remarks.
1.	*Bagh-o-Bahar*	1.
2.	*Bytal Pacheesee.*	2.
3.	*Colloquial.*	3.

We, the undersigned, do hereby declare that the above is a fair and impartial report on the examination of the candidate, which was held by us on the_____day of_____ 18—, between the hours of_____and_____; and, in conclusion, we are of opinion that the acquirements of_____ (do, or do not) come up to the prescribed standard.

(Signature of president, members, and medical officers attending).

Higher Standard.

Tests for the higher standard examination.

6. The following are the tests laid down for this examination:—

(*a.*)—Reading fluently, and construing with readiness and accuracy, not less than an ordinary octavo page of the under-mentioned works:—

1. The *Bagh-o-Bahar.*

2. Selections from the prose of the Prem Sagur, consisting of the first half of that book, that is, to the conclusion of the 54th chapter, page 122, *exclusive of the verses.*

(*b.*)—Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into language similar to that of the Bagh-o-Bahar in the Persian character, and an equal amount, in the Hindi character, into language similar to that of the Prem Sagur. (Para. 23.)

(*c.*)—Reading fairly, and translating readily and correctly, Hindustani manuscript written in both the Persian and Hindi characters. These manuscripts may be selected from the proceedings of a case in court, from reports or petitions addressed to civil or military authorities, from letters passing between natives of

India in the ordinary course of business, or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand; but in such a manner as fairly and honestly to represent the written characters as practically employed in the presidency or province in which the examination is held.

(*d.*)—Conversing with the examiners or with natives of India with fluency, or with such correctness of pronunciation, grammar and idiom, as to be at once intelligible.

Assembly of committees.

7. Committees for the examination of candidates in the higher standard are to assemble annually on the 10th of July at Simla, Landour, Murree and Nynee-Tal; and half-yearly, on the 10th of January and 10th of July, at the head-quarter stations of divisions, districts and brigades. Should the 10th fall on a Sunday, the examinations will be held on the following day. Notice of the assembly of the committees should be given in station orders, and candidates wishing to attend should submit applications to the staff officer: civil subordinates of the Public Works Department should submit their applications through the Executive Engineer.

Composition of committees.

8. The committees will be composed, when practicable, of one officer of the civil service and two or more military officers, who have passed the interpreter's examination or the higher standard: the senior to preside. As a general rule, the senior available qualified officers are to be appointed to the important duty of examiners on these committees, except when the local authorities shall consider it expedient to select junior officers in consequence of their known proficiency in the languages or for other sufficient reasons.

Supply of test books.

9. Three copies of the test books, of the same editions as those used by the Board of Examiners at Fort William, are provided by the State for the staff office of every station where a committee is ordered to assemble. These books are to be sent, at the appointed time, to the place directed for the meeting of the committee, into whose hands they are to be delivered.

Exercises for the examination to be supplied from Calcutta to staff officers of stations.

10. The exercises intended for the written examination will be printed under the orders of the Board of Examiners at Fort William, by whom also the exercises for the oral examination will be fixed. The printed papers, accompanied by lists of exercises and blank forms of reports, together with a letter of instructions, will be forwarded under the Board's seal to the staff officer of the station. These envelopes are to remain in the hands of the staff officers of stations, with the seals unbroken, until the day and hour of the examination, when they are to be delivered by the staff officer with the letter of instructions into the hands of the committee at the appointed place of examination, in order that they may be then opened and given to the candidates.

Certificate of candidate.

11. When the candidate has completed his task, he shall be required to *write* and sign, in the presence of the committee, a declaration upon honor, to the effect that he has neither given nor obtained any aid or assistance whatever, and that, previously to undergoing his examination, he was unaware what exercise would be submitted to him, what part of the test books he

would be called upon to read, and what questions would be asked him.

Proceedings of the committees.

12. Committees are to record their proceedings on the printed forms furnished to them, and in the prescribed manner. The reports are to be accompanied by the translations, exercises, and the written questions and answers, and to contain the opinion of the committee on the manner in which the candidate has passed the *vivâ voce* part of his examination. Each candidate's papers are to be separately made up and designated by a figure, or some distinctive mark, assigned by the committee, and not by his name. The whole are then to be forwarded direct by the president of the committee to the Secretary of the Board of Examiners at Fort William.

Names of candidates to be sent to head-quarters.

13. The declaration certificates (para. 11), and a memorandum of the names of the candidates and of their respective distinctive marks, as affixed to the report of the committee, are to be furnished by the president of the committee to the staff officer of the station, for transmission, through the regular channel, to the Adjutant-General's office. This memorandum is to be considered by all parties concerned as strictly confidential, and candidates or others are on no account to be made acquainted with the distinctive marks or figures which have been assigned.

Duties of presidents of committees in preventing irregularities

14. The president of committees assembled to conduct either the *lower standard* or *higher standard* examinations will be held responsible that the examinations are conducted with propriety; and it will be his special duty to take proper precautions against candidates becoming acquainted, before examination, with the passages set in the books, or holding conversation with any one except the committee, during the examination; also that the oral examination of one candidate is not overheard by others, and that in the higher standard examination the candidates do not render each other assistance in the preparation of their exercises. Should any of these irregulariites occur, the examination will be considered as vitiated.

Place to be selected for the examination.

15. The place selected for the assembly of examination committees should be the most spacious room in the station which may be available for the purpose, and the committee should meet there about one hour before the time appointed in orders for the examination to make the necessary arrangements for the examination. All the candidates are to be placed as far apart from each other, and from the committee, except when under examination, as the size of the room will admit.

Pecuniary rewards to successful candidates.

16. An officer passing the lower standard is entitled to receive an allowance of 180 rupees; and on passing the higher standard, an additional allowance of 180 rupees; or, on passing the higher standard at once, 360 rupees. Warrant officers, non-commissioned officers or soldiers, having the advantage of regimental schools, who may pass the lower standard, will be entitled to receive a donation of 90 rupees, and on passing the higher standard, a further donation of 90 rupees; or, on passing the higher-standard at once, 180

rupees; but those who have not had the advantage of studying the native languages in regimental or other Government schools, in whatever department they may be employed, will be entitled to receive the donations payable to commissioned officers on the like occasions.

Tests for examinations in other languages.

17. Examinations for military officers will be held in the following languages:—Arabic, Assamese, Bengali, Burmese, Canarese, Guzerathi, Mahrati, Malayalam, Ooriya, Persian, Punjabi, Pushtoo, Sanskrit, Sindhi, Tamil and Telego. The tests for examination in these languages are to correspond with those laid down for the higher standard examination in Hindustani (para. 23); except that, in Sanskrit, the colloquial and manuscript portions must be omitted; and in Arabic (except in the Bombay presidency), the colloquial portion may be dispensed with. Officers may present themselves for these examinations without passing either the higher or lower-standard in Hindustani.

Pecuniary rewards to successful candidates.

18. Every candidate passing an examination in any of the above sixteen languages will be entitled to receive a donation of 800 rupees if the examination be passed in Arabic, Pushtoo or Sanskrit, or of 500 rupees if the examination be passed in any of the other languages (para. 22). A local Government, with the sanction of the Government of India, may also award a donation of 500 rupees to officers passing an examination, of equal difficulty with that appointed for the higher standard, in any oriental language other than Hindustani or the sixteen languages above-mentioned, the study of which it may be thought desirable for special reasons to encourage.

Places of assembly of examination committees.

19. Examinations in Arabic, Sanskrit and Persian will take place only at Calcutta: examinations in the other languages will ordinarily be held in the interior, except in cases where facilities for the purpose are not available. The examinations in Bengali, Guzerathi, Mahrati, Canarese, Tamil, Telego and Malayalam will be conducted in the same manner as the higher standard examinations are directed to be. Examinations in Assamese, Burmese, Ooriya and Sindhi will be conducted by standing committees appointed by the Governments of Madras and Bombay, or the local Governments and Administrations of provinces. All proceedings of such committees are to be submitted through the Boards of Examiners of the respective presidencies, who, to ensure uniformity, will furnish the committees with the necessary instructions and forms of reports, and will record the results, reporting all successful examinations to the proper department for publication in Government or army general orders and local gazettes, as the case may require.

Examinations in Punjabi and Pushtoo.

20. Committees for examination in the Punjabi language are assembled half-yearly at Meean-Meer on the 10th January and 10th July, and are composed of three members—one an officer of the civil service or other person selected by the Government of the Punjab as being well acquainted with the Punjabi language, and two military officers who have passed an examination in that

language. Examinations in the Pushtoo language will be held once a year in the month of October at such time and place as shall be, from time to time, determined by the Government of the Punjab. The characters to be employed are the Gurmookhi and Pushtoo respectively. Applications for examination in either language are to be forwarded to the Military Secretary to the Punjab Government; those for Pushtoo by the 31st July preceding.

Test books for the examinations.

21. The following are the test books in the several languages: they must be construed with readiness and accuracy (para. 23):—

1.	Arabic ...	1.	Ajab-ul-Ajab.
		2.	Nafhat-ul-Yaman (1st part).
2.	Assamese...		Manuscript records in the venacular.
3.	Bengali ...	1.	Nobonari.
		2.	Rajdut.
4.	Burmese ...	1.	Latter's Selections.
		2.	Yaythanda-ra.
5.	Canarese...	Madras 1.	Kutha manjari.
		Madras 2.	Adachi Sooba Ran's Canarese Selections.
		Bombay 1.	Æsop's Fables.
		Bombay 2.	Selections from McCulloch's Series of Lessons and Moral Class Book.
6.	Guzerathi..	1.	Balmitra, Volume 1.
		2.	Hope's Series, Part 7.
7.	Mahrati ...	1.	Balmitra, Volume 1.
		2.	Mooktamala.
8.	Malayalam	1.	Pathamala: part 1 to page 72 inclusive.
		2.	Panchatantara, Book 1.
9.	Ooriya ...	1.	Hitopodesha.
		2.	Batris Singhasun.
10.	Persian ...	1.	Iqd-i-Gul.
		2.	Iqd-i-Manzum.
11.	Punjabee...		Sikhan-dé-raj-di-vikhyan, with selections from the Janam Sakhi of Nanuck.
12.	Pushtoo ...	1.	Tarikh-i-Murassa. (As given in Raverty's Gulshan-i-roh.)
		2.	Fawaid-ush-Shariah.
		3.	Kalilah wo Dumnah.
		4.	The Dewan of Abdul Rahman.
		5.	The Dewan of Khusal Khan.
		6.	Yusuf wo Zalaika.
13.	Sanskrit ...		Riju Patha.
14.	Sindhi ...	1.	Æsop's Fables.
		2.	Iasni punshu.
15.	Tamil ...		Kuthamanjari
16.	Telego ...		Telego Selections, excluding Vemana Veroes.

Officers ineligible for rewards.

22. No officer shall receive any pecuniary reward for passing the above examinations whose period of actual residence in India exceeds ten years; or in the case of *Pushtoo*, whose actual residence in the Punjab exceeds ten years.

Exercises not to be taken from the test books.

23. The written exercises given to candidates in any examination in the native languages are never to be taken from one of the test books laid down for such examinations, nor can it be a translation of it or any part of it.

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APPENDIX C.

BUDGET CLASSIFICATION AND RULES FOR THE PREPARATION OF BUDGET ESTIMATES.

Resolution of the Government of India, in the Department of Revenue, Agriculture and Commerce, No. $\frac{5}{152\text{-}166}$, *dated the 3rd February 1877.*

In the Resolution No. 2331 of the Government of India in the Financial Department, dated the 15th September 1864, the first instructions for the preparation of budget estimates were issued. These instructions were re-published in 1867 as Forest Standing Order No. 5. In Resolution No. $\frac{1}{89\text{-}99}$ of the Department of Revenue, Agriculture and Commerce, dated the 15th of January 1874, a new set of instructions was issued, in supersession of the rules of 1864, prescribing revised budget heads and rules for the preparation of budget estimates.

2. The orders then issued came into force on the 1st April 1874; and by the 1st April 1877 the accounts and estimates of three years will have been submitted according to these regulations. The experience of these three years has shewn that the division into sub-heads and sections has proved inconvenient, and has caused some difficulty in the correct classification of items of account.

3. At the Forest Conference held at Simla in October 1875, a committee was formed, under the presidency of Dr. W. Schlich, Conservator of Forests in Bengal, to consider the question of re-arranging the budget heads. That committee recommended the adoption of a revised classification, in which the budget heads of 1874 were modified so as to reduce the number of sub-heads. In November 1875, a memorandum on the subject was drawn up by Mr. Brandis, Inspector-General of Forests, in which a different classification was proposed, and this memorandum was circulated for the opinion of local Governments. The majority of the replies received was favorable to the change proposed by the Inspector-General of Forests, but the reports received contained several important suggestions for improvement.

4. The classification now sanctioned has been constructed with a view to simplifying the preparation of budget estimates, and the allotment of items of revenue and expenditure to their proper budget heads; while, at the same time, the main heads of the classification of 1874 are kept sufficiently distinct to allow of the statements of revenue and expenditure, as well as the estimates prepared under the rules of 1874, being entered without difficulty under the heads of the present sanctioned classification.

I.—Of the form of estimate sheet and the date of its submission.

5. The annual budget estimate will be prepared, under the several heads to be hereafter described, in the Form No. 1 annexed. It will be submitted to the Government of India in the Department of Revenue, Agriculture and Commerce not later than the 1st November in each year. From the provinces to which the system of audit and control of forest accounts, prescribed in the Resolution No. 635 of the Government of India in the Financial Department, dated the 31st May 1876, will apply, the estimate will be submitted through the Comptroller General, and from the other provinces it will be submitted through the local Accountants General. In all cases it will be accompanied by the remarks and orders of the local Government, and will exhibit (in column V) such modifications as those orders may render necessary.

6. The form contains five columns, showing—

I.—The actuals of the past year.

II.—The original estimate of the current year, as sanctioned by the Government of India.

II.—The regular estimate of the current year.

IIV.—The estimate of the ensuing year.

V.—A column is left blank for the insertion of such modifications (if any) of the figures in column IV as may be recommended by the Local Government.

7. The figures in column I (actuals) must have been verified, as regards totals of receipts and expenditure under A—Conservancy and Works, and B—Establishments, by the Comptroller General or the local Accountant General.

The figures in column II will be the figures of the budget estimate for the current year as sanctioned by the Government of India. Should that sanction deal with the figures by totals only, the distribution of such total amounts under heads and sub-heads, as approved by the local Government, will be entered. Any grants to which additions have been subsequently sanctioned will be shewn in red ink, and an explanatory foot-note will be added showing the original sum and the additions, with the authority therefor.

The figures in column III will be based on the actuals of as many months of the current year as may be available, added to an estimate, as exact as possible, of the requirements of the remaining months. As a rule, the actuals of five months (April to August) will be available when the budget is prepared.

The figures in column IV represent the expected revenue and the proposed expenditure of the ensuing financial year, and they will be prepared according to instructions given in the sequel.

8. The estimate will be prepared by the Conservator or other chief forest officer of the province. He will be careful to enter in column I the figures previously verified by the civil accounts officers, and he will submit the estimate to the local Government who will transmit it, with the needful orders and modifications in

column V, as the case may be, to the Comptroller General or to the local Accountant General, who will, after making such abstracts as may be required for the civil estimates, forward it to the Government of India in the Department of Revenue, Agriculture and Commerce.

9. The estimate will be prepared so as to show the figures of each column separately for each forest division. When necessary, the apportionment of the figures between sub-divisions of one division may be shewn in the explanatory note, but not in the estimate sheet itself.

10. The figures must be shewn separately against each head and sub-head of the prescribed form. It is prohibited to give only the totals of several sub-heads clubbed together, as also to introduce new sub-heads without the authority of the Government of India.

11. It is an object of importance to secure uniformity in all estimates, so as to facilitate their combination into one general form by the Government of India.

12. The estimates will be accompanied by—

I.—A copy of the last sanctioned scale of establishment.

II.—An explanatory note justifying the figures of the estimate, and detailing the nature and cost of the different operations on which expenditure is proposed in the year for which the budget estimate provides (*vide* Section III).

It is understood that before the estimate is sent in, the statement of actuals, with explanation of important deviations from the estimates, and the annual progress report for the year for which the actuals are given, will have been submitted.

13. The sanction of the Government of India will generally be accorded to the totals of the main heads of the estimate as follows :—

Receipts.

Charges { A—Conservancy and Works.
B—Establishments.

but in special cases, where it may seem necessary, the sanction will be in detail.

14. Except in such special cases, it rests with local Governments to order the distribution of the total allotted under one of the two main heads, A—Conservancy and Works, and B—Establishments, among heads and sub-heads as the requirements of the service may demand. On receipt of the estimate figures sanctioned by the Government of India, Conservators will prepare and submit to local Governments an appropriation statement which, after sanction, will be transmitted to the Auditing Officer, *viz.*, the Comptroller General or the local Accountant General, as the case may be.

The local Governments will authorise subsequent transfers between heads and sub-heads, provided the amount sanctioned under either of the main heads is not exceeded. Such transfers will be proposed by Conservators, and intimation of their sanction

will be sent to the Auditing Officer by the local Government. Transfers from one main head to another cannot be made without the sanction, in each case, of the Government of India.

15. Applications for additional budget grants will not be complied with, except under special circumstances, which must be fully explained. Whenever it is possible, urgent wants should be met by re-appropriation from other heads, the amount being taken from provision made for works which may be deferred without injury to the public service.

II.—Of the different heads and sub-heads of the budget.

16. As in the orders of 1874, the object of the present classification is to have the heads of Receipts as far as possible corresponding with the heads of Expenditure under A—Conservancy and Works, so as to facilitate comparison between the different heads of Revenue and Expenditure. Thus, heads of Receipts I to IV correspond with the heads of Expenditure A I to A IV.

Heads I, II and III under Receipts and Charges require no explanation. In most provinces the outlay incurred on timber and other produce removed from the forests by Government agency forms the main portion of the expenditure, and it is important that the receipts and charges on this account should be prominently exhibited in the financial statements and estimates. The sub-heads are intended to exhibit, as far as such is practicable, the income and expenditure on account of timber, wood, bamboos and other descriptions of forest produce. In provinces where no sandal-wood is produced, this sub-head may be omitted.

It is understood that, as a rule, the charges incurred on account of timber and other produce removed from the forests by consumers or purchasers cannot be shewn separately under the different sub-heads, and therefore no attempt has been made to divide A II into sub-heads.

17. Head IV is intended to include the duty levied on foreign timber, which is of considerable importance in Burma, and the share of the revenue from forests which are not managed by Government officers, but in which Government has a share or has certain other rights. The charges incurred, on account of these heads should be entered under A IV (*a* and *b*).

18. It should be distinctly understood that heads I and II, under Receipts as well as under Conservancy and Works, are intended to relate to forests managed by Government. Revenue realised, or expenditure incurred on account of forests managed by Government, a certain share of the revenue of which is paid to other persons, as is the case in Hazara and Ajmere, will be entered under these heads ; and in these cases the amount of such share in the revenue which is paid to shareholders should be debited to A V. To the same head should also be charged the share of forest revenue paid to Khotes and Rakhwaldars in the Bombay Presidency, who are entitled to a share in the revenue of forests managed by Government.

19. Heads V, VI, VII and VIII, under A—Conservancy and Works, can, for obvious reasons, have no corresponding heads under Receipts. The items which will be entered under head VIII are entirely chargeable to the formation, maintenance and improvement of the forests; while the amounts of the other heads will, according to circumstances, be chargeable either to the production of revenue, or to the formation, maintenance and improvement of the forests.

Head A VI—*Live and Dead Stock :*

a.—Purchase of cattle.

b.—Feed and keep of cattle.

c.—Plant, tools and instruments.

The sub-head " Hire of cattle" has been omitted, as the expenditure on such account will more appropriately be charged to the head of the work done by the cattle hired.

Head A VII—*Communications and Buildings* :—

a.—Roads and bridges.

b.—Buildings.

c.—Other works.

The sub-head VII *a* will include timber slides and tramways for forest purposes, &c., in case they are of a permanent character. Temporary structures should be charged under Timber expenses.

20. Head A VIII—*Demarcation, improvement and extension of forests :*—

a.—Demarcation.

b.—Compensation for land or rights.

c.—Surveys and working plans.

d.—Plantations.

e.—Protection from fire.

f.—Other works.

Under sub-head VIII *a* will come all charges connected with the formation and maintenance of boundary lines. It frequently happens that a broad-cleared line is maintained, and serves both as a boundary line and as a fire-protection line; and so with the internal lines which are made between the various blocks and compartments of a forest: indeed, these latter usually serve a third purpose simultaneously, *viz.*, they act as export and inspection roads. Whether the cost of clearing and maintaining such lines should be charged under VII *a* VIII *a* or VIII *e* must depend upon the circumstances of each case.

Sub-head VIII *b* will include compensation for land taken up for forest purposes, as well as expenditure in the settlement of rights and privileges.

Sub-head VIII *c* will contain all expenditure incurred for the preparation of working plans, as well as on topographical and valuation surveys.

Sub-head VIII *d* refers to plantations made on a large scale, such as railway, fuel and timber plantations. Under this sub-head will also be shewn the expenditure on the restoration of large denuded areas, but not the mere filling up of small blanks and glades in the middle of existing natural forests.

Sub-head VIII *e* will show the cost of clearing and maintenance of internal and external fire lines, whether for the protection of natural or artificial forests. Such extra establishment as is sanctioned for this purpose, as well as the cost of suppression and extinction of fires which have broken out, wages of labor, rewards to villagers who have given meritorious aid and so forth, should here be charged.

Sub-head VIII *f* will include all general forest work, such as fencing and enclosing, cutting creepers and epiphytic ficus, and eradicating noxious growth, thinning, pruning, dibbling in seed to aid natural reproduction, planting up small blanks in the middle of natural forests, and the like.

21. Head A IX.,—*Miscellaneous*:

a.—Refunds.

b.—Law charges.

c.—Other charges.

Under the sub-head IX *b* come stamps, fees and costs connected with the institution or defence of cases in court.

The heads of B—Establishments remain unchanged.

III.—Of the Budget Explanatory Note.

22. The correct preparation of this note is of first-rate importance, especially as regards the justification of the figures in the estimate of the ensuing year. The Government of India has frequently experienced considerable difficulty in dealing with the proposed expenditure, owing to the fact that large sums have been entered in the budget column without being sufficiently explained in detail. The facts recorded in the note must afford all the information needful to enable Government to form a judgment regarding the necessity of the outlay proposed.

23. The "note" should be divided into three chapters.

Chapter I will deal with the "Actuals." Taking the totals, any comparison that has to be made with figures of former years will be given, and explanations afforded as to increase or decrease, and of exceptional circumstances which caused it. This chapter will generally be short, and in many cases it will suffice to refer to the remarks which accompanied the "Statement of Actuals."

24. Chapter II will give the reason for the figures entered in the "Regular Estimate." It should not proceed by forest divisions, repeating the budget head under each division, but should take each total budget head and speak of the divisional receipts or expenditure which go to make it up. When the regular estimate figures do not exhibit any, or only a trifling, difference from those

sanctioned in the budget, no remarks need be entered; but when they differ, full explanation should be given: thus—

Receipts.

I.—Timber and other produce removed from the forests by Government agency:—

a—Timber.

"The sanctioned estimate showed Rs. 50,000; the regular estimate shows Rs. 1,20,000. The increase of Rs. 70,000 is caused by the favorable floods which in Divisions B and C caused a large increase in receipts.

"In Division B the estimate is thus accounted for:

"900 trees felled in 1876, formed into 4,000 logs, and sold at an average of Rs. 15= Rs. 60,000. It was expected that only 2,000 logs would be sold, realising Rs. 30,000.

"In Division C the increase of Rs. 40,000 is due to sleepers, which have been delivered and paid for within the year, contrary to original expectations."

25. And for an example under *Expenditure*:—

A I.—Timber and other produce removed from the forests by Government agency:—

a—Timber.

"The sanctioned budget estimate was Rs. 70,000; the regular estimate is Rs. 80,000. There is a decrease in Division C of Rs. 5,000, and an increase in B of Rs. 15,000. The first is caused by a saving in cost of transport of timber, consequent on the use of the timber slide at D now completed. The increase is caused by the launching and transport of the 2,000 additional logs alluded to under Receipts: thus—

	Rs.
"Marking, launching, at Rs. 3 per log	6,000
"Clearing jams, rafting and landing at depôt, at Rs. 4-8 per log	9,000
TOTAL ...	15,000"

It will be easy from these examples to understand how the differences are to be explained under each head throughout.

26. Chapter III will be the justification in detail of the proposed revenue and expenditure, and will be in the same form, taking up each head of the estimate *seriatim*, and showing first how the sum is distributed under each division; and secondly, the detail of the proposed work under each head, with the estimated cost of each operation, or the items which constitute the revenue. Thus, for receipts under head I*a* the number of logs and cubic feet likely to be sold at such and such a rate will be stated; the number of sleepers that will be delivered to such and such a railway, at such and such a price, &c. If the receipts are from *Plantations*, the items will be given, so much from thinnings, from fruits, from sale of crops planted between the lines, &c. If "Miscellaneous," the different sources will be given *seriatim*.

27. It is convenient to maintain the two classes of "Ordinary" and "Capital" charges, though it is not possible in all cases to maintain a sharp distinction between the two classes. This classification of expenditure under "Ordinary" and "Capital" charges will be confined to the departmental accounts and estimates.

"Ordinary" expenditure comprises the cost of all operations which are necessary to produce revenue, or which are concerned with the maintenance and the ordinary operations undertaken annually for the improvement of the forests. Thus the cost of timber operations, keep and feed of cattle, as well as annually recurring charges for forest improvement, protection from fire, &c., are "Ordinary" charges.

28. "Capital" expenditure, on the other hand, represents charges which do not recur annually, or which do not yield an immediate return. Capital charges frequently yield either no return at all for a series of years, or repay themselves only gradually in cash returns or in local benefits of another kind, such as the increase of the water-supply, protection against storms, erosion, landslips and avalanches. Each proposal for such expenditure must be regarded in the nature of capital outlay, and must in the first instance be worked out in full detail, to show that all the measures have been carefully considered beforehand, and that the result is likely to be ultimately profitable to such a degree as to justify the outlay.

29. The following items come under capital expenditure :—

1.—Purchase of cattle, machinery, saw-mills, &c. A VI
2.—Construction of roads, tramways, bridges, houses, canals, timber slides. A VII
3.—Purchase of land for plantations and forest purposes and cash compensation for extinction of forest rights. A VIII *b*
4.—Plantations, including extensive works of *reboisement* or restoration of denuded areas. A VIII *d*

30. Each individual work or item of "Capital" expenditure, costing Rs. 200 and upwards, must be sanctioned on estimate by competent authority before it can be carried out. It will rest with local Governments and Conservators to extend this practice, and to require sanction on estimates for other items not specified in the preceding paragraph as "Capital" expenditure. The practice in this respect should be adapted to the special requirements of each province. Conservators of Forests have power to sanction such outlay up to Rs. 2,000 for each item, and the powers of local Governments are as follows :—

Madras	Not exceeding Rs. 50,000 each.
Bombay	
Bengal	Not exceeding Rs. 10,000 each.
North-Western Provinces ...	
Punjab	
Oudh	
Central Provinces	Not exceeding Rs. 5,000 each.
British Burmah	
Mysore and Coorg	
Hyderabad	
Assam	
Ajmere	

Projects for works exceeding these sums require the sanction of the Government of India. Whenever the outlay on any one work or item within the year is expected to exceed Rs. 5,000, all needful particulars regarding such work or item must be entered

separately in the explanatory note, and such provision will, in every case, be sanctioned specifically by the Government of India.

31. Some remarks may now be made regarding the detail that ought to be given in the note in justification of the proposed expenditure. But, before entering on these, it is necessary to remark that some heads ought to bear a close relation to the actuals of former years, such as AII and AV; while others, as AI, AVII and AVIII, are not dependent on former actuals, but on the necessities of the case and the merits of the proposals by themselves.

32. AI.—*Timber and other produce removed from the forests by Government agency*:—

a.—Timber.

Here the number of trees to be felled, according to the working plans of the forests in each division, has to be entered; and when there is no working plan, the grounds for proposing fellings to the extent estimated must be stated. The rate and cost of each operation, such as felling, logging, carting, floating, bringing into depôt, &c. &c., in cubic feet or per log or otherwise, must be given specifically. If it is proposed to cut up timber into planks or scantling, the estimated rates and cost must be specified.

Officers in charge of public works should be communicated with, and asked to state their probable requirements; it will be only in rare cases that extensive indents cannot be foreseen; but large margins in the provisions left by mere guess-work are inadmissible.

If definite information about the requirements of railway or other public works cannot be obtained in time, the estimate, both on the receipt and expenditure sides, should not take account of such work at all; but the Government of India will, if need be, sanction an additional grant on the necessary explanation being submitted.

33. AVII.—*Communications and Buildings:*

a.—Roads and bridges.
b.—Buildings.
c.—Other works.

In these cases an estimate in the Public Works form will have been submitted, and sanction obtained. If this has not been done, the fact will be stated in the note, and a general estimate will be submitted, a detailed estimate as prescribed being sent for sanction at once.

34. AVIII.—*Demarcation, improvement and extension of forests*:—

a. Demarcation.

It will be easy to explain what work in demarcation has been proposed, but it must be distinctly entered for each division, thus:—

Division A.

"Demarcation by a trench 3′ × 3′, masonry boundary pillars at 2,000 feet and intermediate pillars at 200 feet apart, of forest

B and forest.C, being an estimated length of 19 miles trenching, as follows :—

	Rs.
Clearing jungle, at Rs. 3 per mile	57
Trenching, at Rs. 2 per 1,000 cubic feet	1,800
50 masonry pillars, at Rs 12 each	600
500 intermediate pillars of piles of stone, with a stout post bearing serial numbers in the centre, at Rs. 2 each	1,000
Total	3,457'

It is not sufficient to say " so many miles of demarcation work are expected to be done during the year."

b.—Compensation for land and rights.

The reasons for which land is to be taken up, and the orders sanctioning the purchase of rights, must here be given. The budget entry will be such as—

	Rs.
" Plot of land of 25 acres belonging to inhabitants of A village in forest B, sub-division C, to simplify boundaries, at Rs. 20 per acre	500
To be paid to D, of village E, in lieu of right to graze 40 buffaloes in F forest	200
Total	700"

d.—Plantations.

When the proposal is for a new work, sanction on estimate will have been obtained, and the provisions of the estimate, or, in the case of old plantations, the provisions of the working plan, will be strictly followed. In those provinces where sufficient experience in planting has been obtained, and a settled practice has been established, so that the success of every operation can under ordinary circumstances confidently be expected, it will be convenient to prepare the estimates for this work in a form similar to that given as an example in form 2.

e.—Protection from fire.

Under this head the means devised for keeping out fire, the cost of clearances and of temporary watchers, of rewards to villagers for assistance, &c., names of forests to be protected, with area &c., will be given.

35. A IX.—*Miscellaneous* :—

a.—Refunds.

b.—Law charges.

c.—Other charges.

This will readily be understood as it stands; it will only occasionally be possible to give details under *a*, neither for *b*, unless it

is known that definite cases are in court or are likely to be so. Under *c*, estimates will generally be framed by comparison with the actuals of preceding years.

36. B I.—*Salaries :—*

The figures here will be sufficiently explained by the list of sanctioned establishment. Under the authority of the local Government, it is permitted to add a reasonable percentage for probable increases and promotions during the year, but specific proposals for the increase of establishments and promotion to deserving officers are *not* to be made in the estimate note. If it happen that proposals have gone up and are under consideration, a suitable provision may be made, accompanied by a reference to the case.

B II.—*Travelling allowances :—*

The explanation under this head can always be easily given ; any increase over allowances of former years must be justified in detail.

B III.—*Contingencies :—*

The estimate under this head requires careful scrutiny, and will not be allowed to exceed what the past year's actuals shew without satisfactory reasons for the increase being given.

37. The following orders and circulars, having been embodied in or superseded by the above, are cancelled :—

Resolution No. 1—89-99 of the Government of India in the Department of Revenue, Agriculture and Commerce, dated the 15th January 1874.
Circular No. 34—1174-1186, dated the 18th November 1874.
Circular No. 6—325-336, dated the 18th March 1875.

38. The classification laid down in this Resolution will take effect from the 1st April 1877.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Governments and Administrations noted in the margin, and to the Superintendent of Forest Surveys for information and guidance.

Govt. of Madras.	Chief Commr. of the Central Provinces.
,, of Bombay.	,, ,, of British Burma.
,, of Bengal.	,, ,, of Mysore and Coorg.
,, of the N.-W. Provinces.	,, ,, of Assam.
,, of the Punjab.	,, ,, of Ajmere.
Chief Commissioner of Oudh.	Resident at Hyderabad.

Ordered also, that a copy be communicated to the Financial Department.

FORM No. 1.

Form of Estimate.

Budget Heads.	Actuals, 187 -7 .	Sanctioned Estimate, 187 -7 .	Regular Estimate, 187 -7 .	Budget Estimate, 187 -7 .	Amendments by local Government.
RECEIPTS.					
I.—Timber and other produce removed from the forests by Government agency—					
a Timber					
b. Firewood and charcoal ...					
c. Bamboos					
d Sandalwood					
e. Grass and other minor produce					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
a. Timber					
b. Firewood and charcoal ...					
c. Bamboos					
d. Grazing and fodder grass ...					
e. Other minor produce ...					
III.—Confiscated drift and waif wood—					
IV—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce ...					
b. Revenue from shared and private forests ...					
V.—Miscellaneous—					
a. Fines and forfeitures ...					
b. Refunds					
c. Other sources					
Total Receipts ...					

Budget Heads.	Actuals. 187 -7	Sanctioned Estimate 187 -7	Regular Estimate. 187 -7	Budget Estimate, 187 -7	Amendments by local Government.
EXPENDITURE.					
A.—Conservancy and Works—					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandal-wood...					
e. Grass and other minor produce ..					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
III.—Confiscated drift and waif wood—					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce					
b. Revenue from shared and private forests					
V.—Rent of leased forests and payments to shareholders in forests managed by Government—					
VI.—Live and dead stock—					
a. Purchase of cattle					
b. Feed and keep of cattle					
c. Plant, tools and instruments ...					
VII.—Communications and buildings—					
a. Roads and bridges					
b. Buildings					
c. Other works					
VIII.—Demarcation, improvement and extension of forests—					
a. Demarcation...					
b. Compensation for land and rights					
c. Surveys and working plans ...					
d. Plantations					
e. Protection from fire					
f. Other works					
IX.—Miscellaneous—					
a. Refunds					
b Law charges					
c. Other charges					
Total Conservancy and Works ...					
B.—Establishments—					
I.—Salaries—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments ..					
e. Deputation and special allowances					
II.—Travelling allowances—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
III.—Contingencies—					
a. Stationery ...					
b. Carriage of tents and records ..					
c. Pay of police guards					
d. Sundries					
e. Official postage					
Total B Establishments ..					
Grand Total of Expenditure ...					

FORM

Sample of estimate and proposals for

Area in acres.	Species of tree to be grown.	Nature of work.	Days.	Cost of material and labour.
				Rs
		Survey of the area and dividing it into blocks.		
		1 Surveyor, at Rs. 100 per mensem	90	300
		8 Khalassies, at ,, 6 ,, ...	720	144
		Demarcation.		
		60 Boundary pillars, at Rs. 4 each	...	240
		320 Compartment pillars, at 8 annas each (pottery)	..	160
		Buildings.		
		A Forest house as per estimate, D. P. W., submitted		4,000
		4 Sub-Overseers' houses as per estimate, D. P. W., submitted	...	800
		16 Watchers' huts as per estimate, D. P. W., submitted	...	800
		4 Coolies' huts as per estimate, D. P. W., submitted	...	400
		Nurseries.		
20	*Dalbergia Sissoo*, and *Morus alba.*	20 Kutcha wells, at Rs 50 each	..	..
		10 maunds of seed, at Re. 1 per maund ...	...	...
		Preparation of soil 10 acres, at Rs. 70 per acre	...	...
		Do. do. 10 acres, at Rs. 100 do.	...	...
		Sowing of 20 acres of nursery at 500 square feet per day at 2 annas	1,720	...
		Watering of 20 acres for eight months, at Rs. 20 per well per month	...	
		Weeding nurseries, at Rs. 10 per acre	...	
		Plantation.		
3,000	Ditto ditto ...	Transplanting 18-month plants over 3,000 acres at 6 feet apart=3,630,000; 3,630,000 holes 1 foot by 1 foot	40,333	...
		Digging out 3,630,000 plants	36,300	..
		Transport of do. do.	36,300	...
		Planting of do. do.	72,600	...

No. 2.

a plantation of 6,020 acres at—

Bona fide cost of cultivation.			Budget estimate heads.	Remarks.
Favourable soil.	Unfavourable soil.	Very unfavourable soil.		
Rs.	Rs.	Rs.		
...	...	...	A-VIII. *c.*	
...	...	...	,,	
...	...	...	A-VIII. *a.*	
...	...	...	,,	
...	...	...	A VII. *b.*	Includes out-houses and a well.
...	...	...	,,	
...	...	...	,,	
...	...	...	,,	The coolies come mostly from other districts.
...	1,000	...	A-VIII *d.*	The soil containing a large proportion of sand, the wells have to be protected by well bands.
10	...	...	,,	
700	...	...	,,	
...	1,000	...	,,	
215	...	..	,,	
3,200	...	...	,,	
209	...	...	,,	
5,042	...	...	,,	Coolies 90 holes at 2 annas.
2,269	...	...	,,	,, 100 plants at 1 anna.
2,269	...	...	,,	,, 100 ,, at 1 ,,
4,539	...	..	,,	,, 50 ,, at 1 ,,

FORM

Sample of estimate and proposals for

Area in acres.	Species of tree to be grown.	Nature of work.	Days.	Cost of material and labour.
		Plantation (2).		Rs.
1,000	*Dalbergia Sissoo* and *Morus alba.*	1,210,000 holes, 1 foot by 1 foot	16,000	...
		Digging out 1,210,000 plants	16,000	...
		Transport " "	12,100	.
		Planting " "	24,200	...
		Plantation (3).		
1,000	*Dalbergia Sissoo* and *Tamarix.*	Water-courses 1,500,000 cubic feet, at Rs. 2 per 1,000	...	3,000
		1 masonry sluice-gate, as per estimate D. P. W.	.	2,000
		4 small sluices	...	400
		4,360,000 running feet water-course, 1 foot by 1 foot, at Rs 2 per 1,000	...	8,720
		Preparing ridges 4,361,000 running feet, at 800 feet per day	5,450	
		250 maunds seed, at Re. 1 per maund	...	...
		Sowing 2,360,000 running feet	2,725	...
		Transplanting with a peg 200,000 of *Sissoo* ...	1,800	...
		Preparing 200,000 *Frash* cuttings...	320	...
		Planting " "	500	...
		Watering 4,000 acres, at Re. 2 per acre	...	8,000
		Plantation (4).		
1,000	*Sissoo* and *Acacia arabica.*	Ploughing at 5 feet apart, at Rs. 2 per acre ...	...	...
		500 maunds of seed, at Re. 1 per maund ...	...	...
		Sowing and covering, at 8 annas per acre ...	...	...
		Repairs.		
		For repairs of the whole area, 15 per cent. of cost on actual cultivation	...	...
		Roads and fire lines.		
		Roads 60 miles, at Rs. 100 per mile	...	6,000
		Supervision.	Rs.	
		Supervision during cultivation to extend over eight years, half charges for executive officer, at Rs. 250 per mensem	12,000	...
		2 Foresters, at Rs. 25 each per mensem... ...	4,800	...
		8 Forest guards, at Rs. 5 each per mensem ...	3,840	...
		Travelling allowance	6,000	...
		Maintenance and Improvement.		
		Clearing of jungle and grass, 5,000 acres, at Rs. 2 per acre	...	10,000
		Thinning 10,000 acres, at Re. 1 per acre... ...	...	10,000
		Watering 4,000 acres, at Rs. 2 per acre	...	8,000
		Clearing of water-courses	...	2,000
		Clearing of roads	...	2,000
		Tools and repairs of ditto.		
		Hoes, &c., &c. in detail	.	1,000
		Total ...	26,640	67,964

No. 2—*continued.*

a plantation of 6,020 acres at—continued.

Bona fide cost of cultivation.			Budget estimate heads.	Remarks.
Favourable soil.	Unfavourable soil.	Very favourable soil.		
Rs	Rs.	Rs.		
.		2,000	A-VIII *d*	
..	2,000		,,	
756			,,	
1,512			,,	
...	...	...	A-VII.*c*.	
...			,,	
..	.		,,	
...	...		A-VIII *d*	
681	...	..	,,	
250	.		,,	
340	...		,,	
200			,,	
40			,,	
62	...		,,	
...			,,	
2,000		...	,,	
500		...	,,	
500	.	...	,,	
4 680	..	...	,,	
...	...		A-VII.*a*.	
	...	...	B-I.*b*.	
...	...	...	B-I *c*.	
...	...	...	B-I.*c*	
...	...	...	B-II *b c*.	
...	...	...	A-VIII *d*.	
...	...	...	,,	
...	...	...	,,	
...	...	...	A-VII *a*.	
...	...	...	A-VI.*a*.	
29,985	4,000	2,000	Total ...	Rs. 1,30,569.

Form No. 2—*concluded.*

Sample of estimate and proposals for a plantation of 6,020 acres at—

ABSTRACT.

	Rs.
A-VI.*c*	1,000
A-VII.*a*	8,000
A-VII.*b*	6,000
A-VII.*c*	5,400
A-VIII.*a*	400
A-VIII.*c*	444
A-VIII.*d*	82,685
B-I.	20,640
B-II.	6,000
TOTAL	1,30,569

EXPLANATION TO ACCOMPANY PROPOSALS.

Proposals for a plantation of 6,020 acres at—

I.—Explain the necessity of a plantation near_____ _____.

II.—Shew why the area_____ ____and no other place was selected for a plantation.

[This paragraph ought to contain a full description of the property, its boundaries and the rights on it (if any), elevation, soil, sub-soil, facility of watering, expert roads and markets; state also what is the existing growth or vegetation on the land. If possible, give the average rainfall from the nearest station; also the annual mean temperature; ditto of the three coldest months, November to January; describe the prevailing winds; give also any particulars of what labour is available.]

III.—Map and plan for the division into blocks and compartments; also net work of roads.

IV.—Plan of cultivation.

[This ought to state, *e. g.*, Blocks I and II, containing compartments 1 to 40 = 4,000 acres, from the highest part of the land; the water lies 18 feet below the surface, &c., and it is proposed to cultivate by transplants (18-month old plants raised by means of well irrigation on nurseries) of *Dalbergia Sissoo* and *Morus alba*.

Compartments 41 to 50 of the same description are intersected by an irrigation channel carrying sufficient water for the irrigation of 1,000 acres.

The levels have been tested by Mr._____ _____, and we are able to flood the whole area.

1,000 acres to be cultivated with *Sissoo* sowing, planting of young *Sissoo* seedlings, 9 to 10 months old, and *Tamarix* cuttings.

The rest of the land, the 'Sailaba' part of the plantation, to be cultivated by rain sowings of *Dalbergia Sissoo* and *Accacia arabica*.]

V.—Order in which the work will be carried out year by year, stating yearly area and number of compartments taken in hand.

VI.—Supervision and official buildings.

VII.—Maintenance of plant and tools.

VIII.—Probable financial result.

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Insert the following as Appendix D:—

Resolution of the Government of India in the Department of Revenue, Agriculture and Commerce, No. $\frac{23}{647-650}$ *F, dated the 10th August 1877.*

The Governor General in Council directs that the Government of Bombay and all other Local Governments and Administrations be informed that Circular No. $\frac{1}{23-35}$, dated the 8th January 1875, which relates to the employment of temporary establishments in the Forest Department, is still in force, and that in accordance with paragraph 2 of that Circular, the cost of temporary establishments entertained to supervise timber operations and for other purposes, should continue to be charged to the budget head of A "Conservancy and Works." Thus establishments employed on timber operations will be charged to sub-head A I; those entertained for the collection of revenue derived from timber and other forest produce removed by purchasers, will be entered under A II, and those employed on other works will be charged to the proper sub-head of A "Conservancy and Works."

2. Forest guards in charge of demarcated forests will ordinarily be included in the permanently sanctioned scale of establishments, and their pay will be charged to the sub-head B.I.c. "Subordinate forest and depôt establishments." But cases may occur in which Local Governments and Administrations may find it necessary to sanction temporary establishments for employment within those forests which are not demarcated, or in demarcated forests on special occasions in order to strengthen the permanent establishments. In such cases the pay of these establishments will ordinarily be charged to one of the six sub-heads of A. VIII. "Demarcation, improvement and extension of forests." Should it, however, in any case appear to be necessary, there will be no objection to the entry of an additional sub-head under A. VIII.

G. H. M. BATTEN,

Offg. Secy. to the Govt. of India,
Dept. of Revenue, Agriculture and Commerce.

Govt. Central Branch Press, Simla, No. 869 R., A. & C.—1-10-77—500.